

INCOME TAX BAR ASSOCIATION



**Value
Based
Growth!**



**68TH
ANNUAL
REPORT**

Aaykar Bhavan, Navrangpura, Ahmedabad-380 009.

Phone : 27546665 Ext. : 7507 E-mail : president@incometaxbar.in

CELEBRATION - SILVER JUBILEE OF I.T. MIRROR



SWEET MEMORIES & MOMENTS



GOVERNING BODY FOR THE YEAR 2014-15

OFFICE BEARERS

Rupesh R. Shah
President

Ronak R. Sheth
Vice President

Mrudang H. Vakil
Hon. Secretary

Apal K. Shah
Hon. Jt. Secretary

Chandrakant T. Thakkar
Hon. Treasurer

MANAGING COMMITTEE

Jignesh A. Bhagat (I.P.P.)

Amit I. Shah

CA. Gaurav S. Ganjwala

Hetal B. Shah

Narendra D. Karkar

Shalin N. Parikh

Shital M. Shah

Subhash P. Awtani

CA. Vaikunth R. Gopani

INVITEE MEMBER

Snehal K. Thakkar

NOTICE

The **Sixty Eight Annual General Meeting** of the Income Tax Bar Association, Ahmedabad will be held at Gujarat Chamber of Commerce & Industry, Ashram road, Ahmedabad on **Wednesday, May 27, 2015 at 05:00 PM** to transact the following business.

1. To approve the minutes of the last Annual General Meeting.
2. To consider and approve the activity report of the managing Committee for the activity year 2014-15 and audited accounts for the accounting year ended march 31, 2015.
3. To unveil the photograph of the deceased members.
4. To distribute prizes under P.N. Shah Memorial Fund, Priyakant. C. Shah Memorial Fund & Late Ishwarlal M shah Memorial Fund And A C Parikh & Co. Article Award.
5. To appoint Hon. Auditor for the financial year 2015-16.
6. To handover the charge to incoming President & his team for the activity year 2015-16.
7. Any other work with the permission of the chair.

DATE: 11-05-2015

MRUDANG H. VAKIL
(Hon. Secretary)

APAL K. SHAH
(Hon. Jt. Secretary)

Notes:

1. Members are requested to send their queries regarding the accounts of the Association at the office of the Association before 2 days of the Annual General Meeting. No other query regarding accounts raised in the AGM shall be entertained.
2. Members are requested to bring the Annual report with them at the AGM.
3. Annual general Meeting will be followed by dinner for member and their spouse only.

ELECTION MEETING NOTICE

Notice is hereby given that the Fourteenth (14th) Election Meeting of the Income Tax Bar Association, Ahmedabad will be held on **Tuesday, May 26, 2015 at 4.00 pm.** at the Association Hall to elect President, Vice -President, Secretary, Hon. Jt. Secretary, Hon. Treasurer & Eight Members of the Managing Committee for the Period from April 1, 2015 to March 31, 2016.

DATE: 11-05-2015

MRUDANG H. VAKIL
(Hon. Secretary)

APAL K. SHAH
(Hon. Jt. Secretary)

NOTES:

1. Only Regular Members desirous to contest for the post of office bearers & member of the managing committee may collect their nomination form from Hon. Secretary or from Income Tax Bar Association Office.
2. Nomination Form duly filled in should be submitted to the Association Office or the Secretaries up to 05.00 pm on or before Saturday, May 23, 2015 along with fees prescribed under the Rules & Regulations of the Association. (Office Bearer Rs.500/- & Member of the Managing Committee Rs.250/-)
3. Nomination form can be withdrawn up to 02.30 pm on or before May 23, 2015.
4. Final List of the candidates who have valid nomination form will be placed on the notice board at 04.00 pm on May 23, 2015.
5. In case of no Election, the proceedings of Election Meeting shall be taken at Annual General Meeting after passing of Annual Report.

આપણી મેનેજિંગ કમીટીના ઠરાવ અનુસાર સ્વ. પ્રધુમન એન. શાહ મેમોરીયલ ફંડ અંગેના નિયમો મુજબ જે કોઈ સભ્યશ્રી પુત્ર/પુત્રીઓ તૃતીય વર્ષ બી.કોમ.ની ૨૦૧૪ના વર્ષમાં લેવાયેલી પરીક્ષામાં પ્રથમ પ્રયત્ને એકાઉન્ટસ તથા ઓડિટીંગના વિષયમાં ૬૫% અથવા તેથી વધુ ગુણ મેળવેલ હોય તેવા વિદ્યાર્થીને ઈનામ આપવાનું તથા તેજ રીતે સેકન્ડ એલ.એલ.બી. ની પરીક્ષામાં ટેક્ષેશનના વિષયમાં ૬૫% અથવા વધુ ગુણ ઉપર જણાવેલી છેલ્લી પરીક્ષામાં પ્રથમ પ્રયત્ને મેળવેલ હોય તેવા વિદ્યાર્થીને ઈનામ આપવાનું ઠરાવેલ છે. ઉપરોક્ત ઈનામ માટે એકથી વધુ ઉમેદવાર હશે તો ઈનામની સપ્રમાણ વહેંચણી કરવામાં આવશે.

તદુપરાંત 'સ્વ. પ્રિયકાન્ત સી. શાહ મેમોરીયલ ફંડ' અંગેના નિયમો મુજબ જે કોઈ સભ્યના પુત્ર/પુત્રીઓ માંથી તૃતીય વર્ષ એલ.એલ.બી.ની ૨૦૧૪ના વર્ષમાં લેવાયેલી પરીક્ષામાં પ્રથમ પ્રયત્ને સૌથી વધુ કુલ માર્ક્સ મેળવનારને ઈનામ આપવાનું ઠરાવેલ છે.

સ્વ. ઈશ્વરલાલ એમ. શાહ (પાલનપુર) મેમોરીયલ ફંડ અંગેના નિયમ મુજબ જે કઈ સભ્યના પુત્ર/પુત્રીઓ માંથી ફાઈનલ સી.એ.ની પરીક્ષામાં ઉત્તીર્ણ થયેલ હોય તેમને ઈનામ આપવાનું ઠરાવેલ છે.

આ અંગે ઉપરોક્ત જણાવેલ કક્ષામાં જે સભ્યશ્રીના પુત્ર/પુત્રીએ ગુણ મેળવેલ હોય તેમણે અરજી સાથે માર્કશીટની પ્રમાણિત કરેલ નકલ એસોસિએશનની ઓફિસમાં તા. ૨૨-૫-૨૦૧૫ સુધીમાં રજૂ કરવી જરૂરી છે.

ઉપરોક્ત જણાવેલ ઈનામોની વહેંચણી આપણા એસોસિએશનની વાર્ષિક સાધારણ સભામાં કરવામાં આવશે.

રૂપેશ આર. શાહ
પ્રમુખ

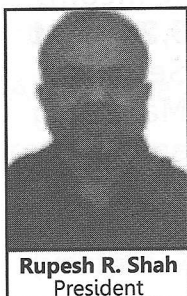
રોનક આર. શેઠ
ઉપપ્રમુખ

મૃદંગ એચ. વકીલ
માનદ્મંત્રી

અપલ કે. શાહ
સહ. માનદ્મંત્રી

ચંદ્રકાન્ત ટી. ઠક્કર
કોષાધ્યક્ષ

FROM THE PRESIDENT'S OFFICE



Rupesh R. Shah
President

It was a great and pleasure experience to chair the post of President of reputed professional association which was established in the historic year.

I had a dream to enjoy highest post where I am practicing as a professional, and I found Income Tax Bar association which is a unique body where City's renowned Advocates, Chartered Accountant and Tax Professional are member.

Right from the beginning I had a strong feeling for the smallest member to give them equal weightage, Importance and their existence in the professional association and I succeed in some way.

During the entire year I experienced a unique bonding from the office bearer and committee members and they have shown strength during the crises and they stand against all odds in united.

During the tenure as a president my first vision was to start a unique and novel program for the members of the association and my prime goal and motto to educate them in close study i.e Class room study for that we had organized a unique series on Service Tax, Computer Work Shop and complete series on Income Tax Known as "Colour of Courts" which we got phenomenal response from the members.

I am happy that during the entire year our team has tried level best to educate members on different subject which is more useful in our day to day practice.

It is really a very proud moment for all of us that during this year we have arranged maximum program for the members which never done in the history of the association in past.

During the year our team has given Platform to the young and dynamic speakers and during the entire year we have invited more than 40 speakers including senior advocate and Chartered Accountant even from outside.

During the entire year I got a chance to work with the senior of the professional.

During the entire year I am much happy that I got support from the all the members directly and indirectly

RUPESH R. SHAH
PRESIDENT

A GLIMPSES AND HIGHLIGHTS OF MULTIFARIOUS ACTIVITIES
2014 – 2015 (TOPMOST)

- (1) **A**rranged series consisting of Eight lectures on Service Tax covering different subjects on Service Tax by eight different Id. faculties who are the authorities on the subject. Members studied and learnt for $8 \times 2 = 16$ hours to add the knowledge to render their services towards the clients.
- (2) **C**elebrated 'Silver Jubilee' of I.T. Mirror – Mouthpiece of I.T. Bar Association. Honourable Mr. Justice M.R. Shah – Judge, High Court of Gujarat was invited to unveil the first issue of silver jubilee by their worthy hands. Senior Advocate Mr. Saurabh N. Soparkar added the glory by delivering a talk on this eventful occasion.
- (3) **D**istribution of Hand-Book on the subject of 'Bombay Public Trust Act - 1950' it's important provisions to all the members **at free of cost** on the momentous occasion of 'Silver Jubilee' of I.T. Mirror to commemorate the same by the Chairman of the I.T. Mirror and past president of the association Mr. Hiren R. Vakil in the memory of his father late Shri Rasiklal B. Shah (R.B. Shah). The book was written by Advocate Tusar P. Hemani and CA P. G. Hemani. The book was informative and useful to the members as well as Trustees of the Trust.
- (4) **E**ach and every activity such as R.R.C. at Bangluru, Lecture Series in colour of court, computer work shop, mundra port visit, service tax series **all left with surplus even after provided at subsidies rates or free of cost.**
- (5) **F**irst of its kind ever since in the History of Income Tax Bar Association, conducted a series of Twelve Lectures – a fruitful brain storming carnival on 'Income Tax Law in colour of courts' jointly with HLIC for only Rs.500/- as registration fees. **The core strength of this series was its highly qualified, experienced and dedicated experts faculty team consisting of 12 members.**
- (6) **G**ujarati Drama' – on the eve of Final Match of 11th world cup - 2015.

પિતા અને પુત્ર સાથે બેસીને માણી શકે તેવું છે
મારા હોય કે તમારા "Pappa" આવાજ હોય છે"

was aplouded by all the members and their family members. **Dignitaries like Shri K.H. Kaji, Shri J.P. Shah, Shri Manish J. Shah, Shri Dhinal A. Shah and so many past presidents** grace the programme and enjoyed the Drama.

- (7) **H**onour was presented to pool of faculties, to the distinguished dignitaries and to chairman of various sub-committees recognise their services to this association with signature of president and hon. secretary.
- (8) **I**n order to maintain brotherhood, cricket match in its new format was arranged between President XI and Secretary XI. Cricket match and more particularly limited overs game is becoming popular globally.

- (9) Organized a computer work shop for the benefit of members and their office staff.
- (10) Picnic with games and recreation at Suryam Repose – At Agol not only for members but with their family **at free of cost**. Generously sponsored by president Rupesh R. Shah.
- (11) Spiritual and motivational programme – a lecture on the novel subject 'Think Different' was addressed by Swami Shri Brahm Viharidasji from BAPS – Swaminarayna Sansthan. Swamiji addressed to the gathering for two hours.
- (12) Visit to Mudra Port – an Industrial visit for members. Our very active member Shri Nayan A. Shah was kind enough for making all the arrangement.

In nutshell, in the 68th activity year of our Association, the present Managing Committee involved in carrying out following programs for the members at large

- (A) 8 Lecture's series on Service Tax
- (B) 12 Lecture's series on Income Tax Law in colour of courts
- (C) 1 Work Shop on Computer (Fullday)
- (D) 2 Budget Meetings
- (E) 1 Celebration of 'Silver Jubilee' of I.T. Mirror followed by talk on vital subject of 'Capital gain vis-à-vis planning, scope and Re – development' by senior Advocate Shri Saurabh N. Soparkar
- (F) 4 Study circle meetings on subjects of day-to-day practice
- (G) 2 Joint programs i.e. open houses with GCCI and other Professional Bodies
- (H) 2 Cricket Matches
- (I) 1 Picnic with family members
- (J) 1 Industrial Visit
- (K) 1 Gujarati Drama
- (L) 1 Motivational and spiritual address
- (M) 1 RRC at Bengluru
- (N) 1 Diwali get – to – gather
- (O) 2 condonance meeting of past president late Shri Thakorbbhai P. Amin and Shri H. M. Talati

Total 40 all round events in the entire year with a range of academic experience and spirit of Altruism for each members.

Over & above

- (P) 4 editions of 'I.T. Mirror'
- (Q) 1 handbook on Bombay Public Trust Act all free of cost
- (R) 11 Meetings of the Managing Committee

SIXTY EIGHTH ANNUAL ACTIVITY REPORT

Bird eye view of events and multifarious activities for the year 2014 – 2015

The Managing Committee takes pleasure in presenting 68th Annual Report of the Activities of the Association and the Audited Accounts for the accounting period from 01/04/2014 to 31/03/2015.

1. ACCOUNTS

(A) The audited Income and Expenditure account for the year ended 31/03/2015 shows net surplus of Rs. 41,150/- after hectic programs carried out all at a subsidized rates for the benefit of the members. The Surplus is after providing total depreciation of Rs. 36,618/- The events and programs become possible only because of financial assistance from the following members during the year.

Name of Members	Amount
President Mr. Rupesh R. Shah	Rs. 153000
Hon. Sectretary Mrudang H. Vakil	Rs. 30000
Past President Hiren R. Vakil	Rs. 25000
Past President Dhiresht T. Shah	Rs. 10000
Total	Rs. 218000

(B) the benevolent scheme shows excess of income over expenses (Transferred to the capital account / corpus) of Rs. 4,14,249/-.

2. BUDGET MEETINGS

- A) Due to Loksabha, Election, the present government presented two budgets in Financial Year 2014 – 2015. The Managing Committee to keep pace with new amendments in the Finance Bills organized the meetings on union budget 2014 on Saturday, July 12, 2014 under the heading 'Tax payer, Income Tax & Budget'. The analysis of Budget proposal on Direct Taxes was presented by CA Dhinal A. Shah and on Economic aspect of the budget was presented by Mr. D.C. Anjaria Govt. Policy advisor.
- B) On Sunday, 1st March, 2015 i.e. on very next day of the presentation of union budget 2015 on the floor of the parliament by Honourable the Finance Minister Shri Arun Jetly, A talk on proposal of Union Budget was arranged under the head 'Direct Taxes, Service Tax and Excise' CA Dhinal A. Shah and Shri Paresh M. Dave – Advocate, High Court of Gujarat were invited to address the members.

In both the budget meetings, more than 300 members attended the meetings.

3. CRICKET MATCHES

Cricket Matches are now a days 'એ હે ઈન્ડિયા કા સૌહાર'. In India, people are enjoying cricket matches with family and friends.

- A) On 1st February, 2015 on B Ground of Motera Stadium, a cricket match between I.T. Bar Association and C.A. Association was organized. The prizes for Best Batsman, Best Bowler and Man of the match were sponsored by **A.C. Parikh & Co.** The trophy was retained by C.A. Association.
- B) On 4th April, 2015, Cricket Match between President XI and Secretary XI was arranged at HLCC ground in its new format. **The match proved to be full of joy, pleasure and brotherhood between all the players.** Secretary XI headed by its Captain Mrudang H. Vakil lifted the trophy. The prizes for Best Batsman, Best Bowler and Man of the Match were awarded to **Shri Tejas Prajapati, Shri Kaushal P. Vyas and Shri Shital M. Shah respectively.**

4. DRAMA

A Gujarati play

'મારા હોયકે તમારા

Pappa

આવા જ હોય છે' was held on March 28, 2015.

The Drama was proved to be a Sheer Pleasure and recreation for the members. The theme of the Drama, the performance of the artist etc. enjoyed by one and all. The Managing Committee Sincerely thanks our past president **Mr. Hiren R. Vakil who put all his efforts for bringing down such a wonderful Gujarati Play.**

5. EXECUTIVE COMMITTEE

Eleven Meetings of the Managing Committee held during the year.

6. FAMILY PICNIC

On May 25, 2014 a family Picnic Tour with games and lots of fun and recreation was made available at Suryam Repose at Agol. More than 500 persons enjoyed the games, hospitality and delicious dinner at free of cost. It was a unique experience. **President Mr. Rupesh R. Shah was kind and generous to offer this memorable picnic.**

7. GET TOGETHER

On 2nd November, 2014 nearly 500 persons enjoyed the delicious cuisen and wish each other a very happy and prosperous new year.

8. I.T. MIRROR

We celebrated this year as the silver jubilee year to commemorate twenty fifth glorious year. Chairman of the 'I.T. Mirror' and past president **Mr. Hiren R. Vakil** **deserve all compliments for his excellent work.** He has done his best with unstinting dedication and untiring efforts to take 'I.T. Mirror' to further heights. This mouthpiece of our Association has gained strength in the recent past.

Honourable Mr. Justice M.R. Shah – Judge High Court of Gujarat unveiled the 'I.T. Mirror' and publication of special book and showered his blessing. Senior Advocate Shri Saurabh N. Soparkar also wish the I.T. Mirror a grand success.

The Managing Committee is indebted to the Chairman Mr. Hiren R. Vakil to publish special publication to commemorate the Silver Jubilee occasion on the subject 'Bombay Public Trust Act -1950' and its important provisions written by CA P.G. Hemani and Advocate Tushar P. Hemani.

The Managing Committee also express deep sense of gratitude towards Chairman Mr. Hiren R. Vakil who make sure that four editions of 'I.T. Mirror' issued during the year. The special publication was given free of cost in memory of his father late Shri Rasiklal B. Shah (R.B. Shah)

Mr. Vakil provided tremendous value additions to our journal publications during its glorious Silver Jubilee year.

9. JOINT PROGRAMME

- A) On 12th September, 2014 a workshop on TDS provisions with Income Tax Department jointly with GCCI and other professional bodies was organized to discuss the difficulties in TDS provisions.
- B) On 10th March, 2015 open house with principal Commission of Income Tax jointly with GCCI and other professional Association was organized to discuss the problems in administration and functioning of the department and its officials.

10. KARVERA SATHI

The popular publication of this mini Hand-Book useful to the clients of the member was crossed at a figure of 19,500/-. We must acknowledge and all credit goes to its **chairman Shri Bharat K. Jani, Co – Chairman Shri Praful C. Shah** and members of the said sub-committee Shri Hiren R. Vakil and Darshan B. Parikh for their efforts to make this publication more popular.

11. LECTURE SERIES ON INCOME TAX LAW IN COLOUR OF COURTS

To bring about solidarity, unity and strength amongst members of our association, we have designed an event, **which has never happened in the history of our Association**. Jointly with HLIC, a premier institution for undergraduate studies in the state of Gujarat, we made our dream into reality. The registration of this series was over – whelmed. All the ld. faculties had gone into the depth of the various concepts of Income Tax Law and how the courts have seen the law laid down by the statute over twelve lectures. Our heartfelt gratitude goes once again to Mr. Hiren R. Vakil for suitably suggesting the name of this academic series 'Lecture Series of Income Tax Law in Colours of Courts'. All the ld. faculty members had explained and analyzed maximum number of court's decisions in their write up as well as in their presentation to harmonise and gave justice to the title of the series. Managing Committee record a special note towards Hon. Secretary Mrudang H. Vakil though he is a part of the Management **but for excellent follow up with all twelve ld. faculties and completed a quality paper book printed well before the series started**. We are also grateful to Shri Shital M. Shah who looked after the refreshment menu for all twelve days. Last but not the least, **our utmost gratitude goes to the Director of HLIC none else but Shri Parag M. Patel for his unconditional support, extending the hand and to make sure that long term relation between the two bodies will be built on**.

The series was inaugurated by Director General of Income Tax Mr. Sushilchandra who also delivered a key note address. In the valedictory session, Honourable Mr. Justice Dhiren A. Mehta, Retd. Judge, High Court of Gujarat was kind enough to felicitate the various Chairmans of all sub – committees of the year and also delivered a thought provoking address.

In the entire series which lasted upto 40 days, the **participants stood immensely benefited from the valuable presentation from the panel of experts, key note address from the administrator at the helm of the affairs, thought provoking message from the retired judge of the High Court, a paper book as a moving library consisting of nearly 200 pages and festival of refreshment food which runned into range of different varieties only at a token cost of Rs.500/-**

12. MEMBERSHIP

During the year 41 new members were admitted.

13. OBITUARY

- A) Our veteran past president Shri Thakorbhai P. Amin passed away during the year. A condolence meeting was arranged at the Association Hall. **Advocate Shri J.P. Shah, Shri Dhiresh T. Shah, Shri Harish N. Shah paid rich tribute to the departed soul.**
- B) Our another past president CA H.M. Talati also passed away on 29th April, 2015. The condolence meeting on sad demise of Shri Talati Saheb jointly with other professional association to pay homage to the departed soul was also organized on May 2nd 2015. On behalf of I.T. Bar Association, **Veteran Past President Shri D. T. Shah was kind enough to pay rich tribute to Talati Saheb.**

14. PRACTICE ON SERVICE TAX

Government had widened the scope of Service Tax. To understand the intricacies of said Tax Laws and keeping in mind the objective that members practicing on Service Tax may be updated with practice, law and procedure. The faculties engaged on Service Tax were invited to present power point presentation on various subjects on Service Tax. We had tried to fulfill our thrust on continuing qualitative education programs. We are thankful to **CA Gaurav Ganjwala and Hetal B. Shah to act as co – ordinator for entire series.**

15. RESIDENTIAL REFRESHERS COURSE

55th RRC at Golden Palms Hotel and Spa at Bengaluru was held between April 18, 2014 to April 20, 2014. 74 delegates joined their hands in this RRC. The outstanding features of this RRC was that queries relating to processing of ITR, practical difficulties were framed well in advance and our Past President Mr. Hiren R. Vakiland Mr. Snehal K. Thakkar acted as a Co – Ordinator and very positive response to all the queries was given by Shri R.K. Mishra CIT, CPC, Bengaluru and his team. The session lasted upto late evening i.e. 7:15pm.

The RRC was inaugurated by Shri R.K. Mishra, CIT, CPC, Bengaluru. Mr. N.V. Vasudeven, Members ITAT, Bengaluru was the chief guest of the RRC and delivered a thought provoking key note address. CA H. Padamchand Khincha from Bengaluru and CA Dhinal A. Shah from Ahmedabad. Presented their papers in a very lucid manner and discussed the issues at a length on their allotted subjects. The Managing Committee is grateful to **A.C. Parikh & Co. for sponsoring dockets to the delegate friends.**

The Managing Committee also express special thanks to Two Past President Mr. Hiren R. Vakil and Mr. Snehal K. Thakkar who went one day earlier to see that all arrangements are made up and participants finds all comforts during the entire stay.

16. STUDY CIRCLE MEETINGS

To organize study circle meetings for the benefit of the members is an annual phenomenal. This year also there is no exception in this feature of the Association. Following are the details regarding the same;

Sr No.	Date	Subjects	Name of the Faculties	Guest of Honours
1	30/05/2014	HOW TO HANDLE SEARCH AND SEIZURE	CA SNEHAL SHAH (Mumbai)	UMESH A. MAJUMUDAR
2	07/06/2014	USE OF RTI UNDER INCOME TAX PROCEEDINGS	CA S.K. SADHWANI	HIREN R. VAKIL
		HOW TO PROTECT CONSUMER RIGHTS	MUKESH N. PARIKH	
3	06/08/2014	RECENT CHANGES IN REPORTING FORM NO. 5 3CA, 3CB & 3CD	CA ANUJ SHAREDALAL	PRAMOD N. POPAT
		WEALTH TAX AT A GLANCE AND NEW WT RETURN FORM BB	CA RUTVIJ P. SHAH	
4	11/10/2014	RECENT HIGH COURT AND SUPREME COURT DECISIONS UNDER IT	CA DEEPAK R. SHAH	SNEHAL K. THAKKAR
		PRACTICE AND PROCEDURE UNDER ARBITRATION ACT	PARTH J. CONTRACTOR	

17. TALK BY SWAMI BRAHMVIHARIDASJI

A spiritual, a motivational address for two hours was organized on April 2, 2015. Swami Shri Brahm Viharidasji is a sadhu of BAPS – Swaminarayana Sanstha. His address was like enjoying good food to chew. He addressed to the gathering on a novel subject 'Think Different' with an example, he presented his thought that we learn walking from 1st year of our age, but Doctors advised to walk differently for good of our health.

18. VISIT TO MUDRA PORT

On March 14, 2015 one full day Industrial Visit at Mudra Port was arranged. 73 members were participated and enjoyed the west port and CT2. The whole programme became possible and ended with a great success and happiness only due to full co-operation and whole hearted support from **Shri Nayan A. Shah**.

19. WORKSHOP

On August 14, 2014 a full day workshop on working of computer was organized. CA Pathik B. Shah taught on effective use of Email and Vishal Langhalia taught on effective use of excel.

HEART – FELT GRATITUDES

The Managing Committee wishes to express its sincere thanks to the following distinguished dignitaries and personalities for their active participation and honorary services rendered to this association during activity year 2014 – 2015.

A) Distinguished Dignitaries

1. Honorable Mr. Justice M.R. Shah, Judge High Court of Gujarat
2. Honorable Mr. Justice D.A. Mehta, Retired Judge High Court of Gujarat
3. Swami Shri Brahmviharidasji – Sadhu from BAPS
4. Shri N.V. Vasudevan – Member, ITAT, Bengaluru
5. Shri Sushilchandra – DGIT (Invest.)
6. Shri R.K. Mishra – CIT, CPC, Bengaluru

B) Pool of Faculties

1. Shri K.H. Kaji – Advocate
2. Shri Saurabh N. Soparkar – Senior Advocate of High Court of Gujarat
3. Shri H. Padamchand Khincha – Bengaluru
4. CA Snehal Shah – Mumbai
5. CA Dhinal A. Shah
6. Shri Samir N. Divetia
7. CA Sunil H. Talati
8. CA Sanjay R. Shah
9. CA K.D. Shah
10. Shri Tushar Hemani
11. Shri Mehul K. Patel
12. Shri Manish J. Shah
13. CA Kirit P. Shah
14. CA Jignesh J. Shah
15. Udayan P. Vyas
16. CA Aseem L. Thakkar
17. CA Sandesh Mundra
18. CA Dr. Nilesh Suchak
19. CA Rahul Patel
20. CA Nitesh Jain
21. CA Jigar Shah
22. Hardik Modh, Advocate
23. CA Punit Prajapati
24. CA Rashmin Vaja
25. Paresh M. Dave, Advocate
26. D.C. Anjaria
27. CA S.K. Sadhwani
28. Mukesh N. Parikh
29. CA Anuj Shredalal
30. CA Rutvij P. Shah
31. CA Deepak R. Shah
32. Parth J. Contractor
33. CA Pathik B. Shah
34. Vishal Langhalia

C) **Past Presidents**

1. Shri Dhiresh T. Shah
2. Shri Harish N. Shah
3. Shri Bharat K. Jani
4. Shri Praful C. Shah
5. Shri Hiren R. Vakil

6. Shri Ashok C. Parikh
7. Shri Snehal K. Thakkar
8. Shri Pravinchandra C. Shah
9. Shri Umesh Majmudar

- D) Hon. Auditor CA Chandrakant Pamnani for Auditing the accounts of the Association.
- E) We are deeply thankful to Shri Nayan A. Shah for pain staking efforts for arranging visit to Mudra Port.
- F) We are deeply grateful to Chairman of 'I.T. Mirror' Mr. Hiren R. Vakil and his team for bringing down quarterly editions of our mouthpiece publications.
- G) The Association Received Rs. 21,000/- from the family member of the deceased of Shri Thakorebhai P. Amin. The Association will always remember their active participation in the activity of the association.
Let us pray to almighty that the a soul of the deceased may rest in eternal peace. The association is also indebted to the **Chairman Shri Umesh Majmudar** for his sincere effort.
- H) We are deeply thankful to CA Jayesh Mor for providing health awareness book at free of cost.
- I) I express deep sense of gratitude to **Vice President Ronak R. Sheth, Hon. Secretary Mrudang H. Vakil, Hon. Jt. Secretary Apal K. Shah Hon. Treasurer C.T. Thakkar and all members of the executive committee and invitee member Snehal K. Thakkar.**
- J) I have no words to express my sincere thanks to Hon. Secretary Mrudang H. Vakil who worked very hard with all sincerity, and put untiring efforts to accomplish the tasks undertaken by me. He worked shoulder to shoulder, joined the hands together with discipline and dedication and coolness and clarity in his mind to fly the flag of the Association at a further height. Just like nights that turned in to shining mornings mrudang as a friend turned into family member and he fulfil all my dreams into reality. **It has been a fabulous year due to his brilliant work at I. T. Bar Association.**
- K) Our special acknowledgment to our veteran past president **Shri Dhireshbhai T. Shah** for putting all his efforts to keep the Office of our Association at the same Place.
- L) Our Special thanks goes to the friends from media and chairman of media and printing committee Mr. Hiren R. Vakil For Coverage of events and representations made during the year.
- M) We also record Compliments to Smt. Roshni Rupesh Shah, Smt. Poonam Ronak Sheth, Smt. Kajal Mrudang Vakil, Smt. Sonal Apal Shah, Smt. Pushpa C. Thakkar and Smt. Bijal J. Bhagat of I.T. Bar Ladies wing for effectively & efficiently carried out the programmes of ladies wing. We also thanks invitee members Smt. Rupa Hiren Vakil, Smt. Alpa Snehal Thakkar, Smt. Rupal Nirav Chokshi & Smt. Ketu Rajesh Shah for their guidance.
- N) We also recognised the Services rendered by Shri Mitesh Bhatt and Shri Maulik Nayak.
- O) Our Special thanks to Shri M.T. Shah who is always encouraging the incoming president and Showered his blessings & best wishes by way of providing desert in the pre-departure meeting of RRC.
- P) I am deeply thankful to all the advertisers and sponserers who helped the Association in the nature of financial strain on the resources of the Association.
- Q) Last but not the least, I heartily thanks one and all the members, friends and well wishers who contributed to the success of the programme and activities round the year and made the year a memorable one for years to come.
Finally, I wish all the best to the **incoming president Mr. Ronak R. Sheth** and his team for surpassing the performance.

Place: Ahmedabad
Date : 05/05/2015

For and On behalf of Managing Committee
Rupesh R. Shah
(President)

I T BAR ASSOCIATION LADIESWING YEAR 2014 – 2015 ACTIVITY REPORT

Income Tax Bar Association is a unique body where in Advocate, Chartered Accountant as well as Tax Practitioner are member from all over Gujarat

I.T.Bar Ladies Wing which was founded with an idea to promote greater fellowship amongst the ladies of the member of the Bar.

During the year Ladies wing has organized number of program and has received a good response from the participating members.

Sr No.	Date	Activity	PLACE
1	27-06-2014	DIFFERENT GAMES AND HOUSY BY NANDA BIMAL KHOKHANI (WITH SNAKS)	I.T.BAR
2	11-10-2014	SHARAD PURNIMA @ SURAMYA WITH SPOUSE OF LADIES (WITH DINNER)	SURAMYA, ADALAJ
3	03-1-2015	DIFFERENT GAMES AND HOUSY BY SMT. JINIFER KAPADIA (WITH DINNER)	RASNA TWOO, MANINAGAR
4	06-05-2015	DIFFERENT GAMES AND HOUSY (WITH LUNCH)	PIZZA POINT, COMMERCE SIX RD

For and Behalf of Income Tax Bar Association Ladies Wing.

Roshni Rupesh Shah
(Chairperson)

Poonam Ronak Sheth
(Convenor)

Managing Committee

Bijal Jignesh Bhagat (IPC)
Sonal Apal Shah

Kajal Mrudang Vakil
Pushpa C. Thakkar

Special Invitee

Smt. Rupa Hiren Vakil
Smt. Alpa Snehal Thakkar
Smt. Ketu Rajesh Shah
Smt. Rupal Nirav Chokshi

DATE WISE CHART AT A GLANCE FOR THE ACTIVITIES AND EVENTS CARRIED OUT DURING THE YEAR 2014 - 2015

Date	Sr No.	Date	Particulars of Activities events	Guest of Honour	Name of the expert	Subject
April, 2014	1	18th to 20th	55th RRC at Golden Palms Hotel and Spa - Bengaluru	Guest of Honour Honourable Shri R.K. Mishra - CIT, Bengaluru	CA H. Padamchand Khincha	Controversies under the I.T. Act
			74 Delegates attended	Chief Guest NV Vasudevan, Member ITAT, Bengaluru	CA Dhinal A. Shah	Taxation of Real Estate Transactions
May, 2014	2	10th	67th AGM & unveiling of Member's Directory	Shri Piyush O. Desai	-	-
	3	25th	Family Picnic at Suryam Repose	-	-	-
	4	30th	First Study Circle Meeting - Attendance 103 Members	Umesh A. Majumdar	CA Snehal Shah (Mumbai)	How to handle Search & Seizure
June, 2014	5	7th	Second Study Circle Meeting - Attendance 129 Members	Hiren R. Vakil	CA S.K. Sadhwani	Use of RTI under I.T. Proceedings
					Mukesh N. Parikh	How to protect consumer right
	6	16th	Workshop on Service Tax 84 Registration	-	CA Sandesh Mudra	Definitions, Declared Service and Negative List with emphasis on Works Contract transactions
	7	18th	Workshop on Service Tax	-	CA. Dr. Nilesh Suchak	Classification, Bundled Service Concept and Exemption.
	8	20th	Workshop on Service Tax	-	CA Rahul Patel	Reverse Charge Mechanism (RCM) and Partial RCM and Point of Taxation Rules (PoTR)

DATE WISE CHART AT A GLANCE FOR THE ACTIVITIES AND EVENTS CARRIED OUT DURING THE YEAR 2014 - 2015

	8	20th	Workshop on Service Tax	-	CA Rahul Patel	Reverse Charge Mechanism (RCM) and Partial RCM and Point of Taxation Rules (PoTR)
	9	23th	Workshop on Service Tax	-	CA Nitesh Jain	Place of Provision of Service Rules (PoPR)
	10	25th	Workshop on Service Tax	-	CA Jigar Shah	CENVAT Credit Rules, 2004 (CCR)
	11	27th	Workshop on Service Tax	-	Hardik Modh, Advocate	Valuation Rules, Abatement provisions and interest, Penalty and Prosecution and arrest law and procedures-2011
	12	30th	Workshop on Service Tax	-	CA Puneet Prajapati	Refund and Rebate – Law and procedures.
Jul, 2014	13	2nd	Workshop on Service Tax	-	CA Rashmin Baja	Service Tax Registration, Payment and Return- Law and Procedures
	14	13th	Budget Meeting	-	CA Dhinal A. Shah	-
	15	25th	Condolance Meeting of Late Shri Thakorbbhai P. Amin	-	-	-
August, 2014	16	6th	Third Study Circle Meeting - Attendance 111 Members	Pramod N. Popat	CA Anuj Sharedalal	Recent Changes in Reporting Form Nos: 3CA, 3CB & 3CD
					CA Rutvij D. Shah	well tax at atglance and new return form BB
	17	14th	Computer Workshop	-	Pathik B. Shah	Effective use of E.mail
			Atendendence 45 Member	-	Vishal Langhalia	Effective use of Excel
	18	20th	I.T.Mirror Silver Jubilee Celebration cum Meeting	Honourable Judge Mr. M.R. Shah High Court	Senior Advocate Saurabh N. Soparkar	Capital Gain vis-à-vis planning Scope & Redevelopment

DATE WISE CHART AT A GLANCE FOR THE ACTIVITIES AND EVENTS CARRIED OUT DURING THE YEAR 2014 - 2015

September, 2014	19	12th	Open House jointly with GCCI	-	-	Workshop on TDS Provisions with Income Tax Department
October, 2014	20	11th	4th Study Circle Meeting Attendance 101	Snehal K. Thakkar	Deepak R. Shah	Recent High Court and Supreme Court Decisions under Income Tax Law
					Parth Contractor	Practice and Procedure under Arbitration Act
November, 2014	21	2nd	Diwali Get together at Sardar Patel Seva Samaj Hall, Navrangpura, Ahmedabad	-	-	-
December, 2014	22	16th	Lecture series on Income Tax Law in Colour of Courts	Honourable DGIT Sushilchandra	CA Sanjay R. Shah	Disallowance Exp. of Exempt Income
	23	17th	Lecture series on Income Tax Law in Colour of Courts	-	CA K. D. Shah	Controversy under Business Exp.
	24	20th	Lecture series on Income Tax Law in Colour of Courts	-	Samir Divatia	Cash, Credit, Undisclosed Inv.
	25	22nd	Lecture series on Income Tax Law in Colour of Courts	-	Tushar Hemani	Various Aspects of Capital Gain.
	26	24th	Lecture series on Income Tax Law in Colour of Courts	-	Kirit P. Shah	Profit chargeable to Tax u/s 41(1)
December, 2014	27	2nd	Lecture series on Income Tax Law in Colour of Courts	-	CA Jignesh J. Shah	Taxation of Business income
	28	5th	Lecture series on Income Tax Law in Colour of Courts	-	CA Sunil Talati	Recent issues about TDS
	29	12th	Lecture series on Income Tax Law in Colour of Courts	-	Manish J. Shah	Reopening and Revision of Assessment
	30	17th	Lecture series on Income Tax Law in Colour of Courts	-	Udyan P. Vyas	How to deal with prosecutions and Notices

**DATE WISE CHART AT A GLANCE FOR THE ACTIVITIES AND
EVENTS CARRIED OUT DURING THE YEAR 2014 - 2015**

	31	20th	Lecture series on Income Tax Law in Colour of Courts	-	Aseem Thakkar	Settelment Commission
	32	21th	Lecture series on Income Tax Law in Colour of Courts	-	Mehul K. Patel	Verious Penlties under Incoem tax Law
	33	24th	Lecture series on Income Tax Law in Colour of Courts	Honourable Mr. Justice D.A.Mehta Retd. Judge (Gujarat High Court)	K. H. Kaji	Tax Planning through HUF,Will and family
February, 2015	34	1st	Cricket Match V/S C.A. Association - Motera Stadium B Ground (C.A. Association won the match)	-	-	-
March, 2015	35	1st	Budget Meeting	-	CA. Dhinal A. Shah	Analisys of Direct Taxes
					Paresh M. Dave Advocate	Analisys of Service Tax & Excise
	36	10th	Open House With GCCI	-	-	-
	37	14th	Mundra Port Visit	-	-	-
	38	28th	Drama (cultural program) - Pappa to Awaj Hoi	-	-	-
	39	2nd	Spiritual Address With BAPS - By Shri Swami Brahm Viharidasji	-	-	-
	40	4th	Cricket Match President 11 V/S Secretary-11 (secretary XI won the match)	-	-	-
	41	16th	RRC, Puwar Resort, Kerala	-	-	16th April to 19th April under the convenorship of Ronak Sheth vice president
May, 2015	42	2nd	Condolence Meeting of Late Shri H.M. Talati	-	-	-

AUDITOR'S REPORT

We have audited the annexed Income & Expenditure Account for the year ended 31st March 2015 and Balance Sheet as on the above date of INCOME TAX BAR ASSOCIATION, AHMEDABAD, ReNo-F-8533/Ahmedabad with the books of Account and Vouchers relating thereto and beg to report that:

1. The accounts are maintained regularly and are in accordance with the provisions of the Bombay Public Trust Act and the Rules.
2. Receipt and disbursement are properly and correctly shown in the accounts.
3. The cash balance and vouchers in the custody of the President/Hon. Secretary on the date of the audit are in agreement with accounts.
4. All Account Books, Vouchers and Other documents and records required by us were produced before us.
5. Records of the inventory and movable assets have duly been certified by President/Hon. Secretary. Records have been maintained properly.
6. All the necessary information required by us has been furnished to us by the President/Hon. Secretary, whenever called upon.
7. No property or funds of the Association were applied for any objects or purposes other than the objects or purposes of the trust.
8. The amount outstanding for more than one year is nil.
9. No tenders were invited for repairs or construction as no repairs or construction involving expenditure exceeding Rs.5000/- was carried out during the year.
10. The Association has not invested its funds contrary to the provisions of Section-35 of the said Act.
11. The Association does not own any immovable property. Hence the question of alienation thereof contrary to the provisions of section 36 of The Bombay Public Trust Act does not arise.
12. We further report that the accounts are maintained on cash basis.

Subject to above We report that books of account are in agreement with state of affairs as shown in Balance Sheet and Receipts and Payments as shown in Income and Expenditure Account annexed with this report for the year.

For, C.H.PAMNANI & CO.
Chartered Accountants
Firm Reg.No-107270W

Place:-Ahmedabad.
Date :- 11/05/2015.

Sd/-
Chandrakant H. Pamnani
Proprietor
Membership No-039906

INCOME TAX BAR ASSOCIATION					
INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH, 2015					
Previous Year	EXPENDITURE	Current Year	Previous Year	INCOME	Current Year
54106.64	Stationary and Printing Exp	107376.00	468010.00	Membership Fees	414250.00
54574.00	Postage Exp	78656.00	16000.00	Entenence Fees	37250.00
228389.00	Meeting and Study Circle Exp	235597.00	16000.00	TRF to General Fund	37250.00
68764.00	A.G.M. Exp	94412.00			0.00
1000.00	P.N.Shah Memorial Prize Exp	0.00			
1800.00	A.C. Parikh Article Award	1300.00	405180.92	INTEREST INCOME	
8532.00	Newspaper Subscription Exp	9403.00		On FDRs, Investments	559046.97
4685.00	Lavajam Exp	7719.00	20080.00	Less:TRF. to Funds A/c	
7966.00	Misc. Exp	17780.00	0.00	1. Kardata Jagruti Abhiyan	20080.00
12000.00	Conveyance Exp	12500.00	8000.00	2. Member Benevolent Fund	62700.00
84946.00	I. T. Mirror Exp	44645.00	377100.92	3. R.T.Shah Lec. Series Fund	8000.00
242600.00	Salary Exp	263300.00			468266.97
10237.00	Repairing Exp	19985.00	143288.00	Karverasathi Publication Surplus	161850.00
590.63	Bank Charges	0.00		54th RRC Khimsar A/C	
228067.00	Diwali & Cultural Exp (Net of Receipts)	247962.00	458995.00	Collection	0.00
7500.00	Accountant Salary Exp.	8000.00	451610.00	Less: Expenses	0.00
0.00	Priyakant C. Shah Prize Exp	0.00	7385.00		0.00
2000.00	Ishwarlal M. Shah Prize Exp	0.00			
2000.00	Members' Software Prog. Exp	3500.00		55th RRC Bengaluru A/C	
4000.00	Internet Connection Exp	4000.00	0.00	Collection	584490.00
5000.00	Extra Ordinary General Meeting Exp		0.00	Less:-Expense	567479.00
0.00	Photo Memorial Exp	3000.00			17011.00
3600.00	Staff Welfare Exp	3600.00	223500.00	Maintanance Charge 2013-14	218900.00
28198.00	Cricket Match Exp (Net of Receipts)	33730.00	8250.00	Nomination Fees	5250.00
27742.00	Depreciation	36618.00		Kardata Jagruti Abhiyan A/c	
15000.00	Directory Publication	0.00	20080.00	Interest Income	20080.00
26062.00	Election Meeting Exp.	0.00	16525.00	Less : Expenses	17625.00
25775.00	Kite Festival Exp.	0.00	3555.00	TRF. To Fund in B/S	2455.00
30350.00	Medical Check up Camp	0.00			0.00
80857.00	Cultural Programme(Hasayro)Exp	0.00		R.T.Shah Lec. Series Fund	
7303.00	SMS charges	25264.00	8000.00	Interest Income	8000.00
6150.00	Amount written off	0.00	22315.00	Less : Expenses	0.00
0.00	Drama Exp	50750.00	-14315.00	TRF To B/S	8000.00
0.00	Anti-Virus Software Exp	800.00			0.00
			0.00	Lecture Series (Colour of Court Series)	30037.00
			0.00	Computer Workshop	450.00
67639.65	Surplus of Income transferred to Balance Sheet	41149.97	0.00	Directory Publication Income	7870.00
			0.00	Mundra Port Visit	7205.00
			0.00	Service Tax Series	15387.00
			1900.00	Miscellaneous Income	4570.00
			10000.00	Adv. Income Cultural	0.00
			20000.00	Adv.income Directory	0.00
			88000.00	Adv. Income I.T.Mirror	0.00
1347433.92	TOTAL	1351046.97	1347433.92	TOTAL	1351046.97

Sd/-
Rupesh R. Shah
President

Sd/-
Ronak R. Sheth
Vice President

Sd/-
Mrudang H.Vakil
Hon. Secretary

Sd/-
Apal K. Shah
Jt. Secretary

Sd/-
Chandrakant T. Thakkar
Treasurer

As per our report of even date

Sd/-
Chandrakant H. Pamnani
Proprietor
Membership No- 039906

Ahmedabad
11-05-2015

INCOME TAX BAR ASSOCIATION
BALANCE SHEET AS AT 31st MARCH, 2015

AS AT 31-3-2014	CAPITAL AND LIABILITIES	AS AT 31-3-2015	AS AT 31-3-2014	ASSETS	AS AT 31-3-2015
	EARMARKED FUNDS :-			FIXED ASSETS	
2094868.03	As per Annexure -1	2174118.03	242409.45	As per Annexure-2	339821.45
	KARDATA JAGRUTI ABHIYAN				
	SURPLUS A/C			INVESTMENTS	
3949.35	Opening Balance	7504.35	1530000	Bank of Baroda-FDRS	1530000
3555.00	Add Tr. from I & E A/c	2455.00	1175000	ICICI GOI 8% Saving Bonds	1175000
7504.35		9959.35	446000	Stock holding GOI 8%	446000
			500000	Kalapur Bank-FDRS	500000
16591.56	R.T.Shah Knowledge L.Series	2276.56	426000	ICICI Bank-FDRS	426000
14315.00	Add/Less :During the yr.	8000.00	1390000	BOB GOI 8% Saving Bonds	1390000
2276.56		10276.56	5467000.00		5467000.00
	LIFEMEMBERSHIP FEES A/C			OTHER RECEIVABLES	
2170650.00	Opening Balance	2170650.00	77249.84	TDS	29153.84
0.00	Add: New Members Contri.	0.00	10000	Chetak Travels (Indore)	10000
2170650.00		2170650.00	10200	Golden Jubilee Seminar	10200
			0	Advance for Anti-Virus Software	1600
			11600	Loan to Staff	6000
100000.00	A.C. Machines Fund	100000.00	16729	Deputy Ch. Comm.-contribution	16729
39330.00	Computer Fund	39330.00	17000	Hall & Stadium Deposit	17000
29000.00	Television Fund	29000.00	142778.84		90682.84
0.00	Higher secondary corpus fund	20000.00		CASH & BANK BALANCES	
168330.00		188330.00	559143.04	As per Annexure - 3	243109.01
	CURRENT LIABILITIES				
25000.00	Advance Donation for Study Circle	0.00			
640.00	Advance Subscription	1140.00			
2000.00	Advance Maintanance Charge	10500.00			
556803.00	Residential Refresher Course A/C (NET)	0.00			
0.00	Benevolent Fund	35800.00			
0.00	Advance for Karverasathi 2015-16	115430.00			
	INCOME & EXPENDITURE A/C				
1315619.74	Balance as per last year	1383259.39			
67639.65	Add:Surplus of Income				
1383259.39	for the year	41149.97	1424409.36		
6411331.33	Total	6140613.30	6411331.33	Total	6140613.30

Sd/-
Rupesh R. Shah
President

Sd/-
Ronak R. Sheth
Vice President

Sd/-
Mrudang H.Vakil
Hon. Secretary

Sd/-
Apal K. Shah
Jt. Secretary

Sd/-
Chandrakant T. Thakkar
Treasurer

As per our report of even date

Sd/-
Chandrakant H. Pamnani
Proprietor
Membership No- 039906

Ahmedabad
11-05-2015

INCOME TAX BAR ASSOCIATION

2014-2015

ANNEXURE - 1

EARMARKED FUNDS

Sr. No.	Particulars	Opening Balance	Add/Less during the year	Closing Balance
1	Library Funds	24806.00	0.00	24806.00
2	Shri Ramanlal G. Shah Memorial Liabrary Fund	1302.00	0.00	1302.00
3	Compulsory Audit Writ & Representation Fund	15696.22	0.00	15696.22
4	H. M. Talati Trophy	15000.00	0.00	15000.00
5	A. C. Parikh & Co. Cricket Match Award	10000.00	0.00	10000.00
6	A. C. Parikh & Co. Article Award Account	15000.00	0.00	15000.00
7	Kardata Jagruti Abhiyan Fund	251000.00	0.00	251000.00
8	Photo Memorial Fund	684001.00	42000.00	726001.00
9	P.N. Shah Friends and Family Trust	17001.00	0.00	17001.00
10	Priyakant C. Shah Memorial Prize	15000.00	0.00	15000.00
11	All India Taxman Library Fund	25000.00	0.00	25000.00
12	Late Ishwarlal M. Shah (Palanpur) Corpus Fund	31000.00	0.00	31000.00
13	Furniture (Library & Tea Club) Fund	110000.00	0.00	110000.00
14	Infrastructure Funds	72000.00	0.00	72000.00
15	N.R.Divatia Memo.Cricket Fund	21000.00	0.00	21000.00
16	R.T. Shah Lecture Series Fund	100000.00	0.00	100000.00
17	General Fund	687061.81	37250.00	724311.81
	Total	2094868.03	79250.00	2174118.03

INCOME TAX BAR ASSOCIATION

2014 - 15

ANNEXURE - 2

FIXED ASSETS

Sr. No.	Particulars	Rate of Depr.	Opening Balance	Addition during the year	Sale/Discard during the year	Depreciation for the year	Closing Balance
1	Furniture & Fixtures	10%	48430.45	5760.00	0.00	5419.00	48771.45
2	Cricket Kits	10%	30051.00	1350.00	0.00	3140.00	28261.00
3	Library Books	10%	107076.00	15670.00	0.00	12274.00	110472.00
4	Microphone	10%	1542.00	350.00	0.00	189.00	1703.00
5	Computer System	60%	2342.00	0.00	0.00	1405.00	937.00
6	Refrigerator	10%	961.00	0.00	0.00	96.00	865.00
7	Air Conditioner Machine	10%	9998.00	118500.00	10500.00	11800.00	106198.00
8	R. O. Water Filter System	10%	8202.00	0.00	0.00	820.00	7382.00
9	Television Set	10%	10114.00	0.00	0.00	1011.00	9103.00
10	Telephone Instrument	10%	1743.00	0.00	0.00	174.00	1569.00
11	Electric Burner	10%	0.00	2900.00	0.00	290.00	2610.00
12	I. T. Bar WebSite		21950.00	0.00	0.00	0.00	21950.00
	Total		242409.45	144530.00	10500.00	36618.00	339821.45

**INCOME TAX BAR ASSOCIATION
2014-2015**

**ANNEXURE - 3
CASH & BANK BALANCES**

Particulars	As At 31-3-2015	As At 31-3-2014
A) Balances in Accounts with Banks		
ICICI Bank SB A/c No. 018901001387	101681.18	427541.21
Punjab National Bank SB A/c No.80655	1420.27	1420.27
Punjab National Bank SBA/c No. 92872	1792.00	1792.00
Indian Bank SB A/c No. 6071	4226.00	4226.00
A'bad Dist. Co-op. Bank SBA/c No. T-64	1953.62	1953.62
Bank of Baroda C.A A/c No. 0330261	116606.34	114157.34
Post Office S.B. A/c, Vasana Branch-Benevolent	3754.60	3754.60
Total	231434.01	554845.04
B) Cash on Hand		
Cash on Hand	11675.00	4298.00
Grand Total (A+B)	243109.01	559143.04

INCOME TAX BAR ASSOCIATION, AHMEDABAD.

ANNEXURE-4

SIGNIFICANT ACCOUNTING POLICIES AND NOTES ON ACCOUNTS

A SIGNIFICANT ACCOUNTING POLICIES:-

- 1) **Method of Accounting:** The accounts are prepared on cash basis except for Residential Refresher Course and Karvera Sathi Receipts received in advance for which reference is invited to Para No-2 about Revenue Recognition.
- 2) **Revenue Recognition:** The Membership fees and subscription are accounted on receipt basis. However, the fees for Residential Refresher Course and Karvera Sathi are accounted on accrual basis.
- 3) **Entrance Fees:** Entrance Fees received are credited to Corpus Fund.
- 4) **Income on Earmarked Funds:** Interest on investment of Earmarked funds is credited to respective fund account as and when it is received and expenses paid are debited to respective fund account.
- 5) **Fixed Assets and Depreciation:**
 - a. Fixed Assets are stated at their historical cost i.e. the cost of their acquisition.
 - b. The depreciation is provided on their written down value method at the following rates.
 - i. furniture & fixtures, Cricket Kits, Library Books, Office Equipments, Air Condition machine, Microphone, Refrigerator, R.O.System, Television & Telephone instruments @10%
 - ii. Computer systems @ 60%.
- 6) **Investment:**
Investments are stated at cost.

B NOTES ON ACCOUNTS:-

1. Figures of the previous year have been regrouped or rearranged wherever necessary.
2. Interest or income received and expenses paid on Kardata Jagruti Abhiyan, and Knowledge Lecturer Series Fund account are credited and debited to respective fund accounts.
3. Books of Benevolent fund have been kept separately since last year.

As per our report of even date attached

For, C.H.PAMNANI & CO.
Chartered Accountants
Firm Reg.No-107270W

Sd/-
Chandrakant H. Pamnani
Proprietor
Membership No-039906

Place:-Ahmedabad.
11-05-2015.

AUDITOR'S REPORT

We have audited the annexed Balance sheet as at 31st March, 2015 and Income & Expenditure account for the year ended on that date of **INCOME TAX BAR ASSOCIATION- MEMBERS BENEVOLENT SCHEME**, Ahmedabad with the books of accounts & vouchers relating thereto. These financial statements are the responsibility of the Association's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We have conducted our audit in accordance with auditing standards generally accepted in India. Those standards required that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management as well as by evaluating the overall financial presentation.

We believe that our audit provides a reasonable basis of our opinion. Further to our comments we report that:

- 1) We have obtained all the information and explanations, which to the best of our knowledge and belief were necessary for the purpose of our audit.
- 2) The Balance sheet and Income & Expenditure account, dealt with by this report are in agreement with the Books of Accounts.
- 3) In our opinion and to the best of our information and according to the explanations given to us, the said accounts give a true and fair view:
 - (a) In case of Balance sheet, of the state of affairs as at 31st March, 2015 and
 - (b) In case Income & Expenditure, of the excess of income over expenditure for the year ended on that date.

For, C.H.PAMNANI & CO.
Chartered Accountants
Firm Reg.No-107270W

Place:-Ahmedabad.
Date :- 11/05/2015.

Sd/-
Chandrakant H. Pamnani
Proprietor
Membership No-039906

Income Tax Bar Association - Members Benevolent Scheme
Income Tax Building , Income tax , Ahmedabad

Income & expenditure A/c for the year ended 31st march,2015

Particulars	Amount	Particulars	Amount
Expenses		Income	
Bank Charges	505.62	Bank Interest	11445.0
Postage Exp.	2839.00	Interest On Fixed Deposit	391549.0
		Late Fees	14600.0
Excess Of Income Over Expense transferred To Balance Sheet	414249.38		
Total	417594.00	Total	417594.00

Sd/-
Rupesh R. Shah
President

Sd/-
Ronak R. Sheth
Vice President

Sd/-
Mrudang H.Vakil
Hon. Secretary

As per our report of even da
For, C.H. PAMNANI & C
Firm Regn. No-107270

Sd/-
Apal K. Shah
Jt. Secretary

Sd/-
Chandrakant T. Thakkar
Treasurer

Ahmedabad
11-05-2015

So
Chandrakant H. Pamna
Proprietor
Membership No- 03990

Income Tax Bar Association - Members Benevolent Scheme

Income Tax Building , Income Tax , Ahmedabad

Balance Sheet for the year ended 31st march,2015

Liabilities	Amount	Assets	Amount
Capital Account/Surplus (As per Schedule 1)	4,968,873.61	Current Assets	x
Liabilities		Loans & Advances	
Members' Deposits		TDS Receivable	29467.00
Op.Bal :-	6,32,800.00	I.T Bar Association	35800.00
Add:- During the year	<u>7,87,250.00</u>		
Less: Benevolent Paid	-625000.00	Cash and Bank Balances	
Less: Transfer to Corpusfund	-33400.00	Bank Of Baroda FD	785000.00
(Surplus of Members Call Money)	761650.00	ICICI Bank FD	2080000.00
		Kalupur Commercial Bank FD	765000.00
		ICICI Bank Saving Account	2028906.61
		Cash on Hand	6,350.00
Total	5730523.61	Total	5730523.61

Sd/-
Rupesh R. Shah
President

Sd/-
Ronak R. Sheth
Vice President

Sd/-
Mrudang H.Vakil
Hon. Secretary

As per our report of even date

For, C.H. PAMNANI & CO.
Firm Regn. No-107270W

Sd/-
Apal K. Shah
Jt. Secretary

Sd/-
Chandrakant T. Thakkar
Treasurer

Ahmedabad
11-05-2015

Sd/-
Chandrakant H. Pamnani
Proprietor
Membership No- 039906

Income Tax Bar Association - Members Benevolent Scheme

Income Tax Building, Income Tax, Ahmedabad

SCHEDULE 1 : CAPITAL ACCOUNT / CORPUS

PARTICULARS	AMOUNT
Members' Benevolent Scheme	
Opening balance:	29,57,124 .23
Add: Donation including entrance fee during the yr.	1,27,500.00
Add: Tr. From Member's Deposits <u>33,400.00</u>	31,18,024.23
Life Membership Fees – Benevolent	14,36,600.00
Excess of Income over Expenditure transferred during the year :	4,14,249 .38
TOTAL	49,68,873 .61

SCHEDULE 2: NOTES FORMING PART OF ACCOUNTS

ACCOUNTING POLICIES :

1. The Accounts are maintained on Cash basis.
2. Long term investments are stated at cost.
3. Contribution is received from members in advance and is shown as members' deposits in Balance Sheet and the same is utilized to pay to the nominee of deceased members.

For, C.H.PAMNANI & CO.
Chartered Accountants
FRN No. 107270W

Place : Ahmedabad
Date : 11/05/2015

Sd/-
CHANDRAKANT.H.PAMNANI
PROPRIETOR
M.No.-039906

ANNUAL REPORT 2014-15

ROLL OF HONOUR - 1947 TO 2014-15

YEAR	PRESIDENT	HON. SECRETARY
1947	Late Shri Ramanlal G. Shah	Late Shri Lalbhai C. Shah
1948	Late Shri Chaturbhai S. Patel	Late Shri Lalbhai C. Shah
1949	Late Shri Chaturbhai S. Patel	Late Shri Lalbhai C. Shah
1950	Late Shri Lalbhai C. Shah	Late Shri Jayantilal B. Shah
1951	Late Shri Jayantilal M. Shah	Late Shri Jayantilal B. Shah
1952	Late Shri Lalbhai C. Shah	Late Shri Jayantilal B. Shah
1953	Late Shri Lalbhai C. Shah	Late Shri M.M. Vyas
1954	Late Shri Jayantilal B. Shah	Late Shri P.R. Parekh
1955	Late Shri Shantilal K. Shah	Late Shri T.P. Amin
1956	Late Shri Mahendrabhai J. Desai	Late Shri T.P. Amin
1957	Late Shri Chandulal M. Shah (Auditors)	Late Shri K.M. Jani
1958	Late Shri Bhaidas M. Mehta	Late Shri V.R. Shah
1959	Late Shri Lalbhai L. Parikh	Late Shri M.M. Mehta
1960	Late Shri Himatlal M. Talati	Late Shri N.R. Divetia
1961	Late Shri Himatlal M. Talati	Late Shri N.R. Divetia
1962	Late Shri Madhusudan C. Mashruwala	Late Shri D.V. Phanse
1963	Late Shri Chandulal M. Shah	Shri P.H. Parikh
1964	Late Shri Bhikabhai A. Shah	Late Shri C.R. Amin
1965	Late Shri Thakorabhai P. Amin	Shri R.K. Shah
1966	Late Shri Jivanlal C. Shah	Shri R.K. Shah
1967	Late Shri Vinod R. Shah	Late Shri B.H. Shah
1968	Late Shri Vinod R. Shah	Late Shri B.H. Shah
1969	Late Shri Niranjana R. Divatia	Late Shri N.F. Shah
1970	Late Shri Dhirubhai B. Shah	Late Shri S.M. Patwa
1971	Late Shri B.L. Bhatt	Shri L.G. Thakkar
1972	Late Shri M.M. Mehta	Shri L.G. Thakkar
1973	Late Shri S.S. Kaji	Late Shri C.V. Mehta
1974	Shri L.G. Thakkar	Late Shri V.J. Shah
1975	Late Shri C.V. Mehta	Late Shri V.J. Shah
1976	Shri R.K. Shah	Late Shri K.S. Thakkar
1977	Shri P.H. Parikh	Late Shri K.S. Thakkar
1978	Late Shri P.R. Parekh	Shri D.S. Shah
1979	Late Shri C.R. Amin	Shri C.N. Shah
1980	Late Shri Balubhai H. Shah	Shri P.C. Shah
1981	Late Shri Jaymal J. Thakore	Late Shri B.M. Kothari
1982	Late Shri Kanubhai S. Thakkar	Late Shri B.M. Kothari
1983	Shri Chinubhai N. Shah	Late Shri P.N. Shah
1984	Late Shri V.J. Shah	Late Shri P.N. Shah
1985	Shri Dhires T. Shah	Shri Ashok C. Parikh
1986	Shri Pravinchandra C. Shah	Shri Ashok C. Parikh
1987	Late Shri Praduman N. Shah	Shri Harish N. Shah
1988	Late Shri B.M. Kothari	Shri Ketan M. Bhatt
1989	Shri Ashok C. Parikh	Shri Jayprakash J. Soni
1990	Shri Harish N. Shah	Shri Jayprakash J. Soni
1991	Shri Mukesh M. Patel	Shri Umesh A. Majmudar
1992	Shri Dinesh S. Shah	Late Shri Kirtikar K. Shah
1993	Shri Upendra J. Bhatt	Shri Bharat K. Jani
1994	Shri Jayprakash J. Soni	Shri Latesh K. Parikh
1995	Shri Bharat K. Jani	Shri Aseem L. Thakkar
1996	Shri Umesh A. Majmudar	Shri Praful C. Shah
1997	Shri Ketan M. Bhatt	Shri Kashyap B. Pandya
1998	Late Shri Kirtikar K. Shah	Shri Ramesh A. Sheth
1999	Shri Latesh K. Parikh	Shri Jayesh C. Mehta
2000	Shri Kanubhai R. Patel	Shri Pranay V. Shah
2001	Shri Praful C. Shah	Shri Hiren R. Vaikl
2002	Shri Jayesh C. Mehta	Shri Pranay V. Shah
2003	Shri Shailesh C. Desai	Shri Pramod N. Popat
2004-05	Shri Hiren R. Vakil	Shri Snehal K. Thakkar
2005-06	Shri Pramod N. Popat	Gouri G. Chandanani
2006-07	Shri Snehal K. Thakkar	Shri Hemang S. Patel
2007-08	Miss Gouri G. Chandani	Shri Hemang S. Patel
2008-09	Shri Bhupendra R. Patel	Shri P.G. Mehta
2009-10	Shri Hemang S. Patel	Shri Asim A. Prikh
2010-11	Shri Jignesh M. Shah	Shri Devang A. Doctor
2011-12	Shri Darshan S. Jani	Shri Dhruven V. Shah
2012-13	Shri Asim A. Parikh	Shri Rajesh J. Shah
2013-14	Shri Jignesh A. Bhagat	Shri Shalin N. Parikh
2014-15	Shri Rupesh R. Shah	Shri Mrudang H. Vakil

Glimpse of Media Coverage

ਸਾਰ ਸਮਾਧਾਰ

ઈન્ડમટેક્સ બાર એસોસિએશનમાં હોદ્દાઓની નિમણૂક



इपेश आर. शाह



મૃદંગ એચ. વકીલ

અમદાવાદઃ ઈ-કમટેસ્ટ બાર
એસોસિએશનની ૬૭મી વાર્ષિક સાધારણ
સભામાં ૨૦૧૪-૧૫ના વર્ષ માટે
હોદ્દાઓની નિમણૂક કરવામાં આવી
હતી. જેમાં રૂપેશ આર. શાહ-પ્રમુખ,
રોકેશ આર. રોકે-ઉપપ્રમુખ, મુંદંગ એચ.
વલીહ-માનદ્ર મંત્રી, અખલ ટી. શાહ
-માનદ્ર સહમંત્રી, ચંદ્રકાન્ત ટી. કંઠાર
-ખજાનગી તરીકે ચૂંટાઈ આવ્યા હતા.

**સ્રષ્ટાચાર નાબૂદ કરવા દરેક
નાગરિક સહયોગ આપે :
જસ્ટીસ એમ. આર. શાહ**

નવગુજરાત સમય - અમદાવાદ

ઈન્કમેટેલ બાર એસોસિએશન દ્વારા આયોજીત તેના પ્રમુખપત્ર જર્નલ 'આઈ.ટી.મીરર'ની રજીત જ્યંતીના ઉજવણીના પ્રસંગે ગુજરાત હાઈકોર્ટના ન્યૂપ્રમીટ મુકેશભાઈ આશાલે પોતાના ચાવીરૂપ સંબોધનમાં જણાવ્યું કે આવકવેરોનો કાયદો ખુલ્લો જાહેલ છે. તેઓ સ્વયં એડવોકેટ હોવા છતાં જે તે સમયે તેમને ઈન્કમેટેલ કન્સલ્ટન્ટની સલાહ લઈને આવકવેરાનું પત્રક ભરવું પડતું હતું.

આવકવેરી એ સરકારની મુખ્ય આવકનો સાધન છે. જે સરકાર દેશના નાગરિકોના લાભાર્થી જ તેની ઉમયોગ કરે છે. તેથી દરેક નાગરિકની પ્રાથમિક ફરજ છે તેઓ પ્રમાણિતકાથી સચોટ કર ભરે. તમે કર દવારો જે આપણો તે તમને સંગઠવવા સરળતા પાછું મળશે. તેઓએ એડવોકેટ્સ તથા ચાર્ટર્ડ એકાઉન્ટન્ટને જણાવ્યું કે ભરવા અસીલોને તેઓ સચોટ સલાહ આપે અને કર ભરવા પ્રેરિત કરે.

—યામનૂતિ એમ. આર. શાહે વળખાં જણાવ્યું કે બહાચાર એ શિષ્યાચાર થઈ ગયેલ છે. અને દરેકના લોહીના કપ્રેકરમાં બંધાવી ગયેલો છે. દરેક નાગરિકની નૈતિક કરજ બંધી રહે છે કે બહાચારનો દુર કરવા ક્રોધીપણ તી રેતઓ સામેલ ન થાય. આ પ્રસંગે 'આઈ. ટી. મીડર'ના ચેરમેન હીરેન આર. વક્ત્રી પોતાના પ્રસંગિક પ્રવચનમાં જણાવ્યું કે 'વિદ્યા' ને ધનમાં અપાતી નથી 'વિદ્યા' ને વહેચવાની હોય છે. અને 'વિદ્યા' વહેંચવાથી વધે છે.



ઈન્દ્રમટેક્ષા બાર એરોસિએશન દ્વારા તેના મુખપત્ર-વર્ણન 'આઈ.ટી.મીટર'ની રજૂવ બંધતીની ઉપવહીના પ્રસંગે ગુજરાત હાઈકોર્ટના ન્યાયામૂર્તિ એમ.આર.શાહ મંગળદીપ પ્રગટાવીને ઉદ્ઘાટન કર્યું હતું.

ગુજરાત હાઈકોર્ટના સીનીયર બેંચમાં સોરભ એન. સોપારકરે મુખી નક્કાના વિષય ઉપર આયોજિત સંબંધી કોર્ટના ચુકાદાઓની વિસ્તૃત છલાવટ કરેલ હતી. આવકવેરા ધરાની કલમ ૪૫(૩) અને કલમ ૫૦૨ની ની જોગવાઈઓનો જખત પચાસ માંથી પચોતે જણાવ્યું હતુંકે ૫૦૨ની જોગવાઈ 'ફનરલ' કેટેગોરીમાં આવે છે. જ્યારે કલમ ૪૫(૩) ની જોગવાઈને 'સેલેક્ટિવ' કેટેગોરીમાં જણાવવામાં આવે છે. અને ૧૩૦ ITD ૧૩ ચુકાદાને ટાંકીને જણાવ્યુંકે કલમ ૪૫(૩) ની જોગવાઈ કલમ ૫૦૨ની ની જોગવાઈ ઉપર Pre-વલ કરે છે.

આ પ્રસંગે એસોસીએશનના પ્રમુખ રૂપેશ આર. શાહે સ્વાગત પ્રવચન કર્યું હતું તથા માનદ મંત્રી મૃદંગ એચ. વકીલે પોતાની આગવી શૈલીમાં સૌ મહાનુભાવોની આભારવિધિ કરેલ હતી.

સૂચન | ઇન્ડકમેટક્સ બાર એસોસિએશન અને આઈટી મિરર દ્વારા સેમિનાર યોજાઈ રહ્યું છે. કલાયન્ટને સાચી સલાહ આપવી જેથી તેમની ટેક્સ ચોરી ન કરે: જસ્ટિસ એમ.આર.શાહ

ભાટકર ચૂંટ. અમલવા



આર. શાહે કહ્યું હતું કે, આપણો બીજો દુશ્મન ભાષાગાર છે.

ઈન્કમેટેક્સ બાર એસો.ને તેમના મુખપત્ર આઈટી મિરરની સિલ્વર જ્યુબિલી પ્રસંગે યોજેલા કાર્યક્રમમાં જસ્ટિસ એમ.આર.શાહે જણાવ્યું હતું કે, ઈન્કમેટેક્સ અંગે પોતાના કામ સાથે આવતા કલાચરન્ટને સાચી સલાહ આપવી વડીલ તરીકે આપની ફરજ છે. યોગ્ય ઈન્કમેટેક્સ ભરવો પણ દેશની સેવા જ છે.

કાર્યક્રમમાં જસ્ટિસ યાદે જણાવ્યું હતું કે, હું આજે જે કંઈ કરી રહ્યો છું તે માત્ર ભગવાનના આશીર્વાદ જ છે. અમદાવાદ ઈન્કમેટેક્સ બાર એસો.ની સ્થાપના ઐતિહાસિક વર્ષ

ઈન્ડિયન એસોસિયેશનના સભ્યોએ આ રકમ જ દેશના વિકાસના વાગ્દારમાં આવે છે. વકીલોએ તેમની કલ્યાણરત્ને એવી સાચી સલાહ આપી છે જેથી તે દેશ ચોરી ના થાય તેણે ઈન્ડિયન એસોસિયેશનના કાનૂની વિવાદમાં કસ્ટોડિયન પોલીસના કાનૂનીય અધિકારીઓએ તમારે તમારો પત્ની પવિત્ર કરજ છે તમારે તેમને સાચી સલાહ આપવાની છે. આપણો બીજો હુકમ બંધાયેલ છે. હાલ આપની લેવી એ તેના વાલક બનવું તે પણ ગુનો છે બીજાને કરવા એ બીજાને ચીંજવામાં કારણ દેશને મોટું નુકસાન થયું છે. આજે દેશની રાજકીય સ્થિતિ

જ્યૂઝ ઇન બોક્સ

‘આઈ.ટી મિરર’ની રજત જયંતી ઉજવણી

આમદાવાદ : ડિન્કમટેસ્ટ બાર એસો. દ્વારા પ્રકાશિત મુખપત્ર-જર્નલ 'આઈ.ટી. મિરર'ની સિલ્વર જ્યુબિલી વર્ષના ઉજવણીના ભાગરૂપે ૨૦મીએ સાંજે ૬ કલાકે એચ.ટી. પાર્ક ખાતે નવેના સેન્ટર ખાતે 'આઈ.ટી. મિરર'ના અનારણ્યનો કાર્કસ મર્યાપ્યો છે. આ પ્રસંગે, 'બોમ્બે પબ્લિક ટ્રસ્ટ એસો-૧૯૫૦ની મહત્વની જોગવાઈ'ના વિષય પર ચાર્ટર્ડ એકાઉન્ટન્ટ પી.જી. હેમાણી તથા એડ. તુષાર પી. હેમાણી દ્વારા ભિખત પુસ્તક 'આઈ.ટી. મિરર'ની ગુજરાત ક્વોર્ટીના ન્યાયાધીશ એમ.આર.શાહ દ્વારા કરાશે.

આવકવેરા રિટર્ન ભરવાની મુદત ૧૫
દિવસ લંબાવી આપવા માગણી

(પ્રાચીન રીતઘેર) અમરવાદ, રૂઝવેન
 આમરવાદના રિટનને કાંઈયે કદવામાં કોઈમ નંબર ૧, ૨, ૩ અને ૪નાં પાંચ રીતઘેરો
 હોવાનો કદવામાં પાંચવીં કદેકાં કદવામાં રૂઝવેન રિટનને કાંઈયે પદી રીતઘેરો કદવામાં પાંચ
 વીંડી જોવાની રીતઘેરો ૫ અથવા ૬ થી વધારે રીતઘેરો હોવાનો કદવામાં પાંચ રીતઘેરો
 રીતઘેરો કદવામાં પાંચવીં કદવામાં પાંચવીં આમરવાદના રિટનને કાંઈયે કદવામાં પાંચવીં
 રીતઘેરો તરીકે જોવાની રીતઘેરો ૫ અથવા ૬ થી વધારે રીતઘેરો હોવાનો કદવામાં પાંચ
 આમરવાદના રિટનના કોઈમ વાવાવા વધવાયા હોવાની
 રિટનને કાંઈયે કદવામાં તકલીફો વધી હોવાની માગણી

[illegible]

पारलौखीय लोको
पल्लवम विदितं अपल्लव इत्यादि माते
परलौखीय प्रथायां परलौखीय पदेषु
परलौखीय लोको
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पल्लव, अत्यन्त सुभाषि, अत्यन्त
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ओकाउररत ती. छ. डेमाशी अने ओवाडेते
 तुचपर ती. डेमाशी अना विमित पुस्तिका तथा
 "आठरी भिरर" ती अनावरख जिय करमाता
 आवरथे, "अणु ओसोसिअेशनना प्रमुथ उपेश
 आर. शाह तथा "आठरी भिरर"ना अनेन
 छिरेन आर. वकी ओक संयुक्त याददाता
 ज्हायलुं छुं. आ प्रसंगे सिमियर ओवोडेते
 सोल्ये अने. सोपरकर "मुडीना विषय उपर
 तथा डीवलपमेन्ट स्कीम डेउण मुडीनास
 करपाता उपर डानगी बुझाडामो ना विषय
 उपर पोतानुं व्यक्तता अपागो

ધનુષ્ય ટેક્સ બાર એસો.
દ્વારા 'આઘટી મિસર'ની
રજત જયંતીની ઉજવણી

નવગુજરાત સમય > અમદાવાદ

ઈકેમ ટેક્સ બાર એસોસિએશન દ્વારા પ્રકાશિત કરતા મુખપત્ર-જર્નલ 'આઈટી મિરર'ના સિલ્વર જ્યુબિલી વર્ષના ઉજવણીના ભાગરૂપે ૨૦ ઓગસ્ટ, ૨૦૧૧ના રોજ સાંજે ૬ કલાકે અમદાવાદ મેનેજમેન્ટ ટ્રેડિંગના એચ.ટી.પારખ કન્વેન્શન સેન્ટરમાં 'આઈટી મિરર'ના આનાવરણ વિનિર્માયકકમરાજવામાં આવ્યો છે.

“આ પ્રસંગે ગુજરાત હાઈકોર્ટના ન્યાયાધીશ એમ. આર. શાહના હસ્તે ‘બોલો પબ્લિક ટ્રસ્ટ એક્ટ- ૧૯૮૦’ની મહત્વની જોગવાઈઓના વિષય ઉપર ચાર્ટર્ડ કોર્પોરેટ ની. જી. હેમાકીરી એવોરોડેટ પુત્રાર ની હેમાકીરી દ્વારા લખિત પુસ્તિકા તથા ‘આઈટી મિરર’ની અનાવરણ વિષિ કચ્ચાના આવશે.” એવું એસોસિએશનના પ્રમુખ ગુરોશ આર. શાહ તથા ‘આઈટી મિરર’ના ચેરમેન હિરેન આર. વકીલે એક સંયુક્ત યાદીમાં જણાવ્યું હતું. આ પ્રસંગે સિનિયર એડવોકેટ જી.આર. અનાં. સોપારદર ‘મૂડી’ના વિષય ઉપર તથા રીડવલપમેન્ટ સ્કીમ હેઠળ મૂડીજાની કરપરતના ઉપર કોન્ટ્રીનું ચૂકાદાઓના વિષય ઉપર પોતાનું સંવેદનશીલ આગ્રહો

ઇન્કમેટેક્સ લોના વિષયો પર ૧૬મીથી પ્રવચન શ્રેણી

નવગુજરાત સમય - અમદાવાદ

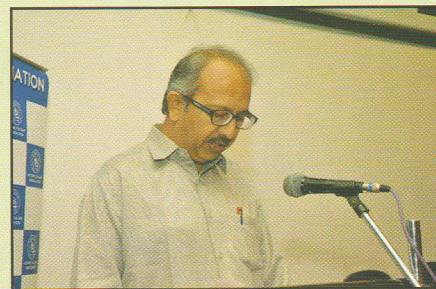
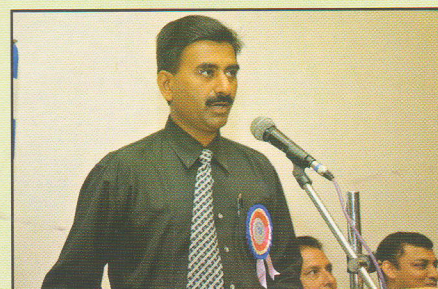
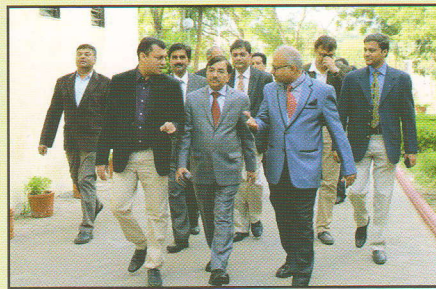
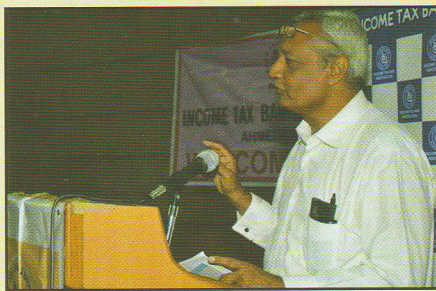
ઈન્કમટેક્સ બાર એસોસિયેશનને તારીખ ૧૬ ડિસેમ્બરથી ૨૩ જાન્યુઆરી સુધી ઈન્કમટેક્સ લોના જુદા જુદા વિષયો પર શહેરના પ્રતિષ્ઠિત એડવોકેટ્સ અને ચાર્ટર્ડ એકાઉન્ટન્ટ્સના પ્રવચનની શ્રેણીનું આયોજન કર્યું છે.

આ શ્રેણીમાં આવકવેસ કાયદાની કલમોની વડી અદાલતો, ટ્રિબ્યુનલ તેમજ સુપ્રીમકોર્ટ કહી રીતે છાણાવટ કરે છે તે અંગે ચર્ચા કરવામાં આવશે. ઉદ્ધવાટન સમારંભમાં રિપોર્ટર જનરલ ઓફ ઈન્કટેક્સ સુશીલ ચંદ્ર ઉપસ્થિત રહેશે. આ પ્રસંગે બાર એસોસિયેશનના મુખ્યમંત્રી આર્.ટી.ભિરરની રજત જયંતિ એડિશનનું વિમોચન પણ કરાશે.

IT ખાર એસો. ની લેક્ચર સિરીઝ

અમદાવાદ | ઈન્કમટેક્સ બાર એસોસીએશનના ઉપક્રમે 'લેક્ચર સિરીઝ ઓન ઈન્કમટેક્સ લો ઈન કલર ઓફ કોર્સ'નું આયોજન કરાયું છે. એચ. એલ. ઈન્સ્ટિટ્યૂટ ઓફ કોમર્સના ઓડિટોરિયમમાં તા.16 ડિસેમ્બરથી ચોખનાર આ શ્રેણીનું આવકવેરાના કાયદેકટર જનલર સુશીલ ચંદ્રા ઉદઘાટન કરશે. આ શ્રેણી દરમિયાન 12 લેક્ચર્સમાં જાણીતા ચાર્ટર્ડ એકાઉન્ટન્ટ્સ, હાઈકોર્ટના એડવોકેટ કાયદાકીય જાણકારી આપશે. તેમ દેક્ષબાર એસો.ના પ્રમુખ

MANAGING COMMITTEE AND PAST PRESIDENT IN ACTIVITIES 2014-15



DISTINGUISHED LEXPERTS & CHARTERED ACCOUNTANTS

