



## FULL DAY SEMINAR ON

### CLAUSE BY CLAUSE DISCUSSION ON THE DIRECT TAX PROPOSALS IN THE FINANCE BILL 2017

**Venue:** Lecture Room II, Annexe,  
India International Centre, Max Mueller Marg,  
New Delhi-110003

**Date(s):** 4<sup>th</sup> February 2017 (Saturday)

**Timing:** 10.00 AM - 5.30 PM

**Participation Fee:** Rs. 1,500 (Incl. of Service Tax, Lunch & Tea)  
(See registration form on last page)

**Speakers:**

- Mr. Rajat Bansal\* - Joint Secretary, FT&TR-II, CBDT, FIN MIN
- Mr. Kamlesh Varshney - CIT (International Tax - II), Delhi
- Mr. Rahul Navin - CIT (Transfer Pricing - 1), Delhi
- Ms. Poonam Khaira Sidhu - CIT (DRP - 1), Delhi
- Mr. Ashutosh Dikshit - Of Counsel, BMR
- Dr Ravi Gupta - Member Easwar Committee
- Mr. G. C. Srivastava - Advocate
- Mr. Ajay Vohra - Senior Advocate
- Mr. Vijay Iyer - Partner - EY
- Mr. V. P. Gupta - Advocate
- Mr. Sandeep Puri - Partner - PwC
- Mr. Arun Giri, Tax Journalist - Taxsutra

\*confirmation awaited

**Learning Objectives:** To appreciate the nitty-gritty of the direct tax proposals in the Finance Bill 2017 by way of a clause by clause discussion on the important provisions.

**Register early as there are limited seats.**



# IFA-India Academy

## International Fiscal Association-India Branch

### CLAUSE-BY-CLAUSE DISCUSSION ON THE DIRECT TAX PROPOSALS IN THE FINANCE BILL 2017

Saturday, the 4<sup>th</sup> February, 2017  
Lecture Room No. 2, Annexe, India International Centre,  
Max Mueller Marg, New Delhi

**SPECIAL SESSION** - SEPARATE FROM THE FINANCE BILL, WITH IMPACT FROM APRIL 2017

10 a.m to 10.10 am	<b>WELCOME ADDRESS</b>	Mr. S.R. Wadhwa, Chairman, Academic Committee, IFA-India Academy																		
10.10 a.m. to 11.00 a.m.	<b>UPDATE ON POEM, GAAR and CBC</b> by Mr. Ashutosh Dikshit, Ex-Joint Secretary, GOI. Ms. Poonam Khaira Sidhu, CIT-DRP, Delhi Mr. Vijay Iyer, Partner EY Mr. G. C. Srivastava, Advocate	Moderated by: Mr. Arun Giri, Tax Journalist, Taxsutra																		
11 to 11.20 a.m.	TEA BREAK																			
<b>FINANCE BILL 2017 – DIRECT TAX PROPOSALS</b>																				
11.20 a.m. to 12 noon	<b>International Tax :</b> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>• 9</td> <td>• 90 and 90 A</td> <td>• 94 B</td> </tr> <tr> <td>• 9 A</td> <td></td> <td></td> </tr> </table>	• 9	• 90 and 90 A	• 94 B	• 9 A			Mr. Kamlesh Varshney, CIT (International Tax), Delhi Mr. G C Srivastava, Advocate												
• 9	• 90 and 90 A	• 94 B																		
• 9 A																				
12 noon to 12.45 p.m.	<b>Transfer Pricing:</b> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>• 92 BA</td> <td>• 92 CE</td> </tr> </table>	• 92 BA	• 92 CE	Mr. Rahul Navin, CIT (Transfer Pricing), Delhi Mr. Vijay Iyer, Partner EY																
• 92 BA	• 92 CE																			
12.45 p.m. to 1.30 p.m.	<b>Charitable trusts or institutions and political parties:</b> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>• 11 (1)</td> <td>• 13 A</td> </tr> <tr> <td>• 12 A</td> <td>• Part III (RBI Act)</td> </tr> <tr> <td>• 12 AA</td> <td>• Part IV (RP Act)</td> </tr> </table>	• 11 (1)	• 13 A	• 12 A	• Part III (RBI Act)	• 12 AA	• Part IV (RP Act)	Dr. Ravi Gupta, Member Easwar Committee												
• 11 (1)	• 13 A																			
• 12 A	• Part III (RBI Act)																			
• 12 AA	• Part IV (RP Act)																			
1.30 to 2 p.m.	LUNCH BREAK																			
2 to 3 p.m.	<b>Exemptions, Deductions and Rebates:</b> <table border="1" style="width: 100%; text-align: center;"> <tr> <td>• 10 (4)</td> <td>• 10AA</td> <td>• 80 CCD</td> </tr> <tr> <td>• 10 (12B)</td> <td></td> <td>• 80 CCG</td> </tr> <tr> <td>• 10 (23C)</td> <td></td> <td>• 80 G</td> </tr> <tr> <td>• 10 (37A)</td> <td></td> <td>• 80 IAC</td> </tr> <tr> <td>• 10 (38)</td> <td></td> <td>• 80 IBA</td> </tr> <tr> <td>• 10 (48B)</td> <td></td> <td>• 87 A</td> </tr> </table>	• 10 (4)	• 10AA	• 80 CCD	• 10 (12B)		• 80 CCG	• 10 (23C)		• 80 G	• 10 (37A)		• 80 IAC	• 10 (38)		• 80 IBA	• 10 (48B)		• 87 A	Mr. Sandeep Puri, Tax Partner, PwC
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• 10 (38)		• 80 IBA																		
• 10 (48B)		• 87 A																		

2 to 3 p.m.	<p><b>Exemptions, Deductions and Rebates: [contd.]</b></p> <p><b>Income from House Property, Other Sources and Aggregation and Set off:</b></p> <table border="1" data-bbox="347 264 1123 344"> <tr> <td>• 23 (5)</td> <td>• 56 • 58</td> <td>• 71 • 79</td> </tr> </table> <p><b>Business Income:</b></p> <table border="1" data-bbox="347 378 1101 558"> <tr> <td>• 35 AD • 36 (1)</td> <td>• 40 A (2) • 40 A (3) • 40 A (3A) • 43 B • 43 D</td> <td>• 44 AA • 44 AB • 44 AD</td> </tr> </table> <p><b>Capital Gains:</b></p> <table border="1" data-bbox="347 592 1123 743"> <tr> <td>• 2 (42A)</td> <td>• 45 • 47 • 48 • 49</td> <td>• 50 • 50 CA • 54 EC • 55</td> </tr> </table>	• 23 (5)	• 56 • 58	• 71 • 79	• 35 AD • 36 (1)	• 40 A (2) • 40 A (3) • 40 A (3A) • 43 B • 43 D	• 44 AA • 44 AB • 44 AD	• 2 (42A)	• 45 • 47 • 48 • 49	• 50 • 50 CA • 54 EC • 55	Mr. Sandeep Puri, Tax Partner, PwC
• 23 (5)	• 56 • 58	• 71 • 79									
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• 2 (42A)	• 45 • 47 • 48 • 49	• 50 • 50 CA • 54 EC • 55									
3 to 3.45 p.m.	<p><b>Special Cases:</b></p> <table border="1" data-bbox="347 814 1123 911"> <tr> <td>• 115 BBDA • 115 BBG</td> <td>• 115 JB</td> <td>• 115 JAA • 115 JD</td> </tr> </table> <p><b>Income Tax Authorities, Returns and Assessments:</b></p> <table border="1" data-bbox="347 945 1123 1197"> <tr> <td>• 119 • 132 • 132 A • 133 • 133 A • 133 C</td> <td>• 139</td> <td>• 140 A • 143 • 153 • 153 A • 153 B • 153 C • 155</td> </tr> </table>	• 115 BBDA • 115 BBG	• 115 JB	• 115 JAA • 115 JD	• 119 • 132 • 132 A • 133 • 133 A • 133 C	• 139	• 140 A • 143 • 153 • 153 A • 153 B • 153 C • 155	Mr. Sunil Agarwal, Partner, AZB & Partners			
• 115 BBDA • 115 BBG	• 115 JB	• 115 JAA • 115 JD									
• 119 • 132 • 132 A • 133 • 133 A • 133 C	• 139	• 140 A • 143 • 153 • 153 A • 153 B • 153 C • 155									
3.45 to 4 p.m.	TEA BREAK										
4 p.m. to 5 p.m.	<p><b>Tax Deduction, Collection, Recovery and Refunds:</b></p> <table border="1" data-bbox="347 1327 1123 1579"> <tr> <td>• 194 IB • 194 IC • 194 J • 194 LA • 194 LC • 194 LD • 197 A</td> <td>• 204 • 206 C • 206 CC • 211 • 234 C • 234 F</td> <td>• 241 A • 244 A</td> </tr> </table> <p><b>Modes of Payment and Penalties:</b></p> <table border="1" data-bbox="347 1612 1123 1692"> <tr> <td>• 269 ST</td> <td>• 271 DA • 271 F</td> <td>• 271 J</td> </tr> </table> <p><b>Settlement of cases, Advance Rulings and Appeals:</b></p> <table border="1" data-bbox="347 1726 1123 1829"> <tr> <td>• 245 A</td> <td>• 245 N • 245 O • 245 Q</td> <td>• 253</td> </tr> </table>	• 194 IB • 194 IC • 194 J • 194 LA • 194 LC • 194 LD • 197 A	• 204 • 206 C • 206 CC • 211 • 234 C • 234 F	• 241 A • 244 A	• 269 ST	• 271 DA • 271 F	• 271 J	• 245 A	• 245 N • 245 O • 245 Q	• 253	Mr. VP Gupta, Advocate
• 194 IB • 194 IC • 194 J • 194 LA • 194 LC • 194 LD • 197 A	• 204 • 206 C • 206 CC • 211 • 234 C • 234 F	• 241 A • 244 A									
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# IFA-India Academy

## International Fiscal Association-India Branch

**FULL DAY SEMINAR ON  
 CLAUSE BY CLAUSE DISCUSSION ON THE  
 DIRECT TAX PROPOSALS IN THE FINANCE BILL 2017  
 Saturday, the 4th February 2017 at  
 India International Centre, Max Mueller Marg, New Delhi-110003**

I/We would like to join the above program being held by the IFA-India Academy. For the purpose, my/our particulars are given below :

1.	Name <small>[Ms./Mr.]</small>					<i>[Please tick as applicable]</i>
						CA/ Advocate/ Others
2.	Whether	In practice		In Employment		
3.	Organi- Sation's	(a) Name				
		(b) Address				
4.	Billing/ Invoice	(a) in favour of				
		(b) to Address <small>[if different than 3(b)]</small>				
5.	Contact Details	Landline No	(0 )	Mobile		
		E-mail Id				
6.	Fees Payment Details favouring "IFA-India Academy"	Instrument	No.	Dated	Amount	Drawn on Bank
		Cheque				
		DD				
		NEFT/RTGS				
7.	(a) IFA-India Branch Membership No. <i>[if member]</i>					
8.	(b) If not, would you like to know more about becoming a member of IFA-India Branch ?					<i>[Please tick]</i>
						Yes
9.	Whether you and/or your nominee participated in any courses/programmes conducted by the IFA-India Academy?					<i>[Please tick]</i>
						Yes
10.	(a) Would you like us to send the details of our above programme to any of your acquaintance(s) who may be interested?					<i>[Please tick]</i>
						Yes
	(b) If yes, the name and contact detail of such acquaintance(s)		Name			
			Mobile			
			E-mail Id			

Date: \_\_\_\_\_

Signature: \_\_\_\_\_

**Notes:** [1] The Cheque/DD should be drawn in favour of "IFA-INDIA ACADEMY" and payable at New Delhi at par. [2] Online Transfer [NEFT/RTGS] in favour of "IFA-INDIA ACADEMY" to Yes Bank Ltd., Ground Floor, SG-17, Steller IT Park, Sector 62, NOIDA-201309 Saving **Account No.070494600000224 IFSC: YESB0000704, MICR Code: 110532134** [3] The form duly filled and signed and accompanied with Cheque/DD be sent to : **IFA-INDIA ACADEMY, C-56/9A, Sector 62, NOIDA-201309, Uttar Pradesh Attn Marked to Ms. Preeti Tyagi** or mailed to [taxcoursesifaindiaacademy@gmail.com](mailto:taxcoursesifaindiaacademy@gmail.com) However, confirmation of registration will be subjected to receipt of fees. For any queries or clarification, please contact us at +91-9599937603 or 0120-4281045.

**C-56/9A, Sector-62, Noida-201 307 - Uttar Pradesh, India**  
**Tel: +91-120-4281045 E-mail: [taxcoursesifaindiaacademy@gmail.com](mailto:taxcoursesifaindiaacademy@gmail.com)**