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# MCTC Bulletin

*"Every Passing Minute is Another Chance to Turn it Around"*

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## President's Communiqué



My Dear Professional Colleagues,

**You Cannot Believe In God Until You Believe In Yourself.**

**- Swami Vivekananda.**

Being in the claw of COVID-19, it is of extreme importance to believe in oneself. Always remember, we are in this together. We need to stay away from negativity and anxiety. If we are mentally strong, we would be victorious in this battle.

The 7th Study Circle of MCTC, considering the existing scenario, had to be conducted in a webinar format. The speakers Dr. Bharat Vasani, CA Khyati Vasani and CA Rima Shah did an excellent job in explaining the topic of 'Filing under Vivad se Vishwas Scheme.' This was the 1st Webinar ever conducted in the history of MCTC and I am extremely proud to announce that it was highly appreciated. The 2nd Webinar was conducted by Advocate Monarch Bhatt and CA Avinas Rawani on topics related to GST reliefs and Company Fresh Start Scheme respectively. Considering the kind of response we got in the 1st webinar, this one was on Youtube Live as well. The viewers for both webinars were more than my team and I had anticipated, credit of which goes to the speakers and the core team of MCTC who never fails to deliver value to the members.

As we are amidst of a global crisis, I'd like to request all the professionals to please consider the following:

1. The pandemic has affected people belonging to all sections of the society. But, the salaried people and daily Labour are at a major risk. Hearing news of lay-off or pay-cut during a lockdown would add to their misery. I request everyone to look into this matter with utmost humanity.
2. Money is a facilitator of human. Former shouldn't be a priority over the latter. Thus, I would urge everyone to donate to PM CARES Fund and Chief Minister's Relief Fund Minimizing human loss is of immense importance right now.

The future activities of MCTC would be notified as soon as possible. It is our sincere mission to be deliver value to all members even during lockdown. Please take care and stay optimistic.

**CA Viresh Shah**

*President*

For Queries & Submission of Forms for Membership/Seminar please contact any of the following Office Bearers:

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## DIRECT TAXES – LAW UPDATE

Compiled by CA Haresh P. Kenia

❖ **INCOME-TAX (THIRD AMENDMENT) RULES, 2020 - AMENDMENT IN RULE 6DD INSERTION OF RULE 6ABBA**

**NOTIFICATION NO. 8/2020 [G.S.R. 56(E)/ F.NO.370142/14/2019-TPL], DATED 29-1-2020**

The CBDT has inserted Rule 6ABBA wef 1st September, 2019 prescribing the other electronic modes for the purposes of clause (d) of first proviso to section 13A, clause (f) of sub-section (8) of section 35AD, sub-section (3), sub-section (3A), proviso to sub-section (3A) and sub-section (4) of section 40A, second proviso to clause (1) of Section 43, sub-section (4) of section 43CA, proviso to sub-section (1) of section 44AD, second proviso to sub-section (1) of section 50C, second proviso to sub-clause (b) of clause (x) of sub-section (2) of section 56, clause (b) of first proviso of clause (i) of Explanation to section 80JJAA, section 269SS, section 269ST and section 269T, namely: credit card, debit card, net banking, IMPS, UPI, RTGS, NEFT, BHIM. It has also amended Rule 6DD to specify cases and circumstances in which a payment or aggregate of payments exceeding ten thousand rupees may be made to a person in a day, otherwise than by an account payee cheque drawn on a bank or account payee bank draft or use of electronic clearing system through a bank account or through such other electronic mode as prescribed in rule 6ABBA.

❖ **INCOME-TAX (FOURTH AMENDMENT) RULES, 2020 - INSERTION OF RULES 21AE & 21AF AND FORM NO. 10-IC AND FORM NO. 10-ID**

**NOTIFICATION G.S.R. 110(E) [NO. 10/2020/F.NO./370142/34/2019-TPL], DATED 12-2-2020**

The CBDT in exercise of the powers conferred by section 115BAA and section 115BAB read with section 295 the Income-tax Act, 1961 has inserted Rule 21AE and prescribed Form 10-IC for exercising option under sub-section 5 of section 115BAA. It has also inserted Rule 21AF and prescribed Form 10-ID for exercising option under sub-section 7 of section 115BAB.

❖ **INCOME-TAX (FIFTH AMENDMENT) RULES, 2020 - INSERTION OF RULE 114AAA**

**NOTIFICATION G.S.R. 112(E) [ NO.11/2020/F.NO. 370149/166/2019-TPL], DATED 13-2-2020**

In exercise of the powers conferred by proviso to sub-section (2) of section 139AA read with section 295 of the Income-tax Act, 1961, the Central Board of Direct Taxes has inserted new Rule 114AAA in the Income Tax Rules, 1962 prescribing the manner of making permanent account number inoperative vide Income-tax (5th Amendment) Rules, 2020, which shall come into force from the date of publication in the official gazette. As per Rule 114AAA, where a person, who has been allotted the permanent account number as on the 1st day of July, 2017 and is required to intimate his Aadhaar number under sub-section (2) of section 139AA, has failed to intimate the same on or before the 31st day of March, 2020, the permanent account number of such person shall become inoperative immediately after the said date for the purposes of furnishing, intimating or quoting under the Act. Further, where a person, whose permanent account number has become inoperative as per above, is required to furnish, intimate or quote his permanent account number under the Act, it shall be deemed that he has not furnished, intimated or quoted the permanent account number, as the case may be, in accordance with the provisions of the Act, and he shall be liable for all the consequences under the Act for not furnishing, intimating or quoting the permanent account number. Where the person whose permanent account number has become inoperative as above, has intimated his Aadhaar number under sub-section (2) of section 139AA after the 31st day of March, 2020, his permanent account number shall become operative from the date of intimation of Aadhaar number, for the purposes of furnishing, intimating or quoting under the Act. The Principal Director General of Income-tax (Systems) or Director General of Income-tax (Systems) shall specify the formats and standards along with the procedure for verifying the operational status of permanent account number.

## In this month article I have tried to touch upon levy of GST on fast food outlet under different situations, in the form of queries and replies.

Compiled by CA Bhavin Mehta

### ❖ FACTS:

1. M/s. Jolly Pizza is one of the best pizza sellers in the town. It bakes its own bread and allow the customers to customize their pizza by selecting the toppings they wish to add and is accordingly priced. Due to its unique taste and supreme quality, M/s Jolly Pizza acts as a paradise for pizza lovers.
2. It has many outlets all over India. Every outlet of M/s. Jolly Pizza has dining area for their customers who wish to have pizza at the outlet itself. It also has counters, from where the customers can order their pizza and collect the delivery. It also accepts order over telephone.
3. M/s Jolly Pizza has its own website featuring its menu indicating the specialties and other details. Customers can place their pizza orders directly through Jolly Pizza's website. It has even registered itself on various e-commerce sites like Zomato, Swiggy, Uber eats etc. Customers can place their pizza orders through these e-commerce operators too.
4. M/s. Jolly Pizza also supplies it's pizzas on order basis to other restaurants as per their requirement.

### ❖ QUERIES:

1. Due to the introduction of Goods and Service Tax Act, 2017, M/s. Jolly pizza wants to understand the nature of supply i.e. supply of goods or supply of services under each of the following scenarios:
  - a) where order of pizza is placed at the outlet and is served in the dining area.
  - b) where order of pizza is placed at the delivery counter of the outlet from where the pizza is collected by the customer, who has option to either eat there or carry the parcel with him.
  - c) where order of pizza is placed telephonically or online on its own website.
  - d) where pizza is ordered online using e-commerce operator's websites like Zomato, Swiggy, Uber eats; etc.
  - e) Where pizza are sold to other restaurants.

#### **A. In the case where order of pizza is placed at the outlet and is served in the dining area.**

- 1) In the instant case, M/s. Jolly Pizza is engaged in the business of sale of pizzas for a consideration from the customers as per their requirement. The activity of preparing a pizza involves assembling various ingredients on the pizza bread. The pizza bread, pizza sauce, various vegetables, cheese and the herbs used to prepare a pizza are nothing but goods being consumed by the outlet to prepare a pizza ordered by the customer. The pizza is prepared using these goods.
- 2) M/s. Jolly Pizza, provides dining area to the customers where the pizzas are ordered by the customers, which are served to them at their place. In this case, it is not only selling the pizzas but is also providing comfort to the customers by serving them their orders at their respective tables.
- 3) In this case two taxable supplies are involved, namely, the taxable supply of goods in the form of pizza is supplied in conjunction with taxable supply of service of pizza in the form of taking the order and serving the pizza at the customer's table. Both these are supplied in conjunction with each other and are naturally bundled. It would qualify as composite supply of goods and service. Entry No. 6 of Schedule II stipulates the composite supplies of "supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration" shall be treated as a supply of service

{emphasis supplied}. Thus pizza served to customer at dining area would be classified as supply of service. Clause (xxxii) of Explanation 4 of Notification No. 11/2017-CTR as amended by Notification No. 20/2019-Central Tax (Rate) dated 30.09.2019 provides, “supply by way of or . of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied shall be treated as restaurant services” {emphasis supplied}. The supply of service is essential as a part of supply goods to qualify as restaurant service. In other words, supply of goods alone would not qualify as restaurant service.

- 4) On conjoint reading of Entry 6 and clause (xxxii) mentioned above with instant facts, it becomes clear that pizza’s served at dining area would qualify as supply of restaurant services.
- 5) The Service Accounting Code (SAC) for restaurant service is 996331 - *Services provided by Restaurants, Cafes and similar eating facilities including takeaway services, Room services and door delivery of food*. At serial no. 7, clause (ii), of the said Notification No. 11/2017-CTR, as amended by Notification No.20/2019-CTR, provide levy of GST @ 5% (CGST + SGST) subject to the condition that credit of input tax charged on goods and services used in supplying restaurant service has not been taken.

**B. In a case where order of pizza is placed at the delivery counter of the outlet from where the pizza is collected by the customer, who has option to either eat there or carry the parcel with him.**

- 1) M/s. Jolly Pizza along with dining area also has a delivery counter, where customers can place their orders and collect the order placed. Most of the customers collect the parcel and leave the premises of the outlet whereas few of them eat their pizza on the tables and chairs arranged for such customers. This sitting arrangement is a different place and not the dining area where pizzas are served.
- 2) In this case the outlet is not serving the customers. The customers have to self-serve themselves by placing the order on the counter, paying for the order and collecting the delivery from the counter.
- 3) As per Notification No. 20/2019-CTR dated 30.09.2019, restaurant service means supply by way of or of food or any article for human consumption provided on the premises or away from the premises where such food is supplied.
- 4) It may be noted that a transaction in property is different from transaction for rendering service. The Supreme Court, in *Hindustan Shipyard Ltd. vs. State of A. P. (2000) 119 STC 533*, distinguished between the two types of transactions as under:

If the thing to be delivered has any individual existence before the delivery as the sole property of the party who is to deliver it, then it is a sale. If A may transfer property for a price in a thing in which B had no previous property then the contract is a contract for sale. On the other hand where the main object of work undertaken by the payee of the price is not the transfer of a chattel qua chattel, the contract is one for work and labour

- 5) In the present case, the food supplied by M/s Jolly Pizza, customer has no previous property. Such food is transferred as chattel qua chattel for a price. The activities and the dominant objective of the transaction between the parties are to be considered for reaching a conclusion about tax treatment. The essence of the transaction between the parties is to be taken into account. In the instant case Goods and Services are used in preparation of food. What the customer is interested in having the food and not the services of staff or use of establishment. Sale and purchase of food is the concomitants between seller and buyer of food. Here neither seller is interested in providing any services nor is buyer interested in availing such services from seller. The true essence of the transaction is sale and purchase of food. The price which the customer pays is for supply of food and not what is consumed in preparation of such food. What constitute a single supply in economic sense should not be artificially split. Transaction is not taxed based on the value or method of charging.

- 6) During the service tax regime, following clarification were issued by Service Tax Department and CBEC in respect of sale of food:
- (i) Chandigarh Service Tax Department letter C.No.ST-20/STD/Misc./ Sevottam/62/12/4693 dated 13th August 2015; has clarified as under:  
 The transaction involving Pick-up or the Home Deliveries of food sold by the Restaurant, the dominant nature of the transaction is that of sale and service as the food is not served at the Restaurant and further no element of service which is offered at the restaurant, be it the ambience, live entertainment, if any, air conditioning, or personalised hospitality is offered. The Service Tax can be levied if there's an element of 'Service' involved which would typically the case where food is served in restaurant.
  - (ii) CBEC circular No. 139/8/2011-TRU, dated 10.05.2011; In this circular with respect to restaurant service it is clarified as under:  
 "when the food is served in the room, service tax cannot be charged under the restaurant service as the service is not provided in the premises of the air-conditioned restaurant with a licence to serve liquor. Also, the same cannot be charged under the Short Term Accommodation head if the bill for the food will be raised separately and it does not form part of the declared tariff".
  - (iii) CBEC circular No. 334/3/2011-TRU dated 28.02.2011 at para 1.4 of the circular clarifies as under:  
 1.4 The new levy is directed at services provided by high-end restaurants that are air-conditioned and have license to serve liquor. Such restaurants provide conditions and ambience in a manner that service provided may assume predominance over the food in many situations. It should not be confused with mere sale of food at any eating house, where such services are materially absent or so minimal that it will be difficult to establish that any service in any meaningful way is being provided.
  - (iv) CBEC circular No.80/10/2004-S.T., dated 17.09.2004 at para 11.4 of the circular has clarified that in case of cafe, hotels, restaurants etc. delivers food to home and no charge, other than that for the cost of the food, is charged (i.e. free home delivery), no service tax is leviable.
  - (v) The Chief Commissioner of Central Excise, Coimbatore Zone – Third Edition dated 19.6.2006 has issued FAQ. At FAQ No. 17 it is clarified that hotel or restaurants supplying food for home delivery, without any service charge or consideration does not attract Service Tax as the value of taxable service or consideration thereof in this case is nil.
- 7) In the instant case, after delivery of pizza at counter, no further contractual supply is required to be provided by M/s Jolly Pizza. Delivery of Pizza at counter does not involve any supply of service, it is mere supply of goods and therefore would not be covered under restaurant service. In order to classify under 'restaurant service' it is essential the transaction should have some service element which is absent in the present case when pizza is delivered at the counter.

**C. In a case where order of pizza is placed telephonically or on M/s. Jolly Pizza's own website:**

1. M/s. Jolly Pizza accepts order of pizzas telephonically and also on their website where they have provided their menu card indicating the chef's specialities. The customer has to communicate their contact details like name and delivery address. The customer has an option to pay the value of supply i.e. the price of pizza either online using various e-payment modes or can pay the same in cash on delivery of the pizza at their delivery address.
2. On the same lines discussed above, it is case of simpliciter supply of goods i.e. Pizza. The rate of GST applicable to pizza would apply to the transaction value. In case of takeaways or home delivery, the customers, unlike walk in customers do not acquire the right to access the eating place, or enjoy the service/ambience of the eating place or other things incidental/ancillary.

**D. In a case where order of pizza is placed through e-commerce websites like Zomato, Swiggy, Uber-eats, etc.**

1. M/s. Jolly Pizza is also in association with various e-commerce operators like Zomato, Swiggy, Uber-eats, etc. These websites display the name of M/s. Jolly Pizza on search by the customers by applying various filters like location, food items, price, offers, etc. The respective e-commerce operator collects delivery charges or service charges in whatever name called from the customer.



2. The customer has to communicate their contact details like name and delivery address. The customer has an option to pay the value of supply i.e. the price of pizza either online using various e-payment modes or can pay the same in cash on delivery of the pizza at their delivery address. After retaining their delivery charges or service charges, the balance amount of consideration is remitted to M/s. Jolly Pizza. These e-commerce operators charge commission at a mutually agreed rate from M/s. Jolly Pizza.
3. Place of delivery shall be the place of customer premises. Customer has no control over arrangement between e-commerce operator and Pizza Outlet. Delivery of pizza by Outlet or by e-commerce operator would not change the character of transaction between customer and Pizza Outlet. It would continue to be supply of goods and accordingly rate of Pizza would apply on the transaction value.
4. In respect of platform usage / delivery charges collected by e-commerce operator, it is separate transaction between e-commerce operator and Pizza Outlet, wherein e-commerce operator provides platform to Pizza Outlet and delivers the goods on their behalf to customer. It is a pure supply of service by e-commerce operator to Pizza Outlet and would be liable to GST @ 18%.

**E. In the case where pizzas are ordered by other restaurants**

1. M/s. Jolly Pizza is one of the best pizza sellers in the town due its unique taste and quality offered. There are many restaurants in town, which order pizzas from M/s. Jolly Pizza to attract their customers. M/s. Jolly Pizza sells the pizzas asked for to such restaurants.
2. Supply of pizza to other restaurant is transaction of supply of goods alone and rate of pizza would be applicable to value of supply.



## Judicial Judgments

*Compiled by CA Rupal Shah*

**Kuthannur Service Co-operative Bank Ltd. Vs. ITO, [2020] 116 taxmann.com 33, Kerala HC, 8 January 2020**

**CBDT Circulars cannot override Jurisdictional High Court’s ruling.**

*Facts of the case:*

In the instant case, claim for deduction under section 80P(2) was denied by the Assessing Officer (AO) by treating assessee as Co-operative Bank and not as Primary Agricultural Credit Society. CIT(A) and Tribunal allowed the relief to assessee

Assessee raised grievance before the High Court that though the orders passed by the Tribunal was in its favour but it did not consider the effect of Circular No.133/6 of 2007 dated 09-5-2007 issued by the Central Board of Direct Taxes.

The contention of the appellants is that, in view of the aforesaid circular, in order to ascertain whether a co-operative society is conducting the business of banking, what shall be considered is whether it is a co-operative bank within the meaning of Part V of the Banking Regulation Act, 1949 and that the criteria shall not be as stated by the Full Bench of this Court in Mavilayi Service Co-operative Bank Ltd vs. CIT 2019 (2) KHC 287.

*The High Court held that:*

Clarificatory circulars are issued by the Government departments for the guidance of the officers. Such circulars or instructions do bind the department and its officers. But they do not bind the Court in interpretation of statutory provisions. Circulars issued by a Government department cannot have any primacy over the decision of the jurisdictional High Court.

If a circular provides an interpretation of law that runs contrary to the interpretation given by the jurisdictional High Court, it no longer survives

**Pr. CIT vs. Nitin Spinners Ltd., Rajasthan HC, [2020] 116 taxmann.com 26, 19 September 2019**

**TUFS Subsidy received from Government is capital receipt and not chargeable to tax**



*Facts of the case:*

The Assessee is a textile manufacturer, during the year, the Company had received subsidy of Rs. 7,08,60,525/- (towards Technology Upgradation Fund); second subsidy of Rs. 1,67,84,009/- (under the Focus Market Scheme); and the third subsidy of Rs. 26,52,890/- (under Electricity Duty Subsidy). The assessee claimed all these to be capital receipts.

As per the Technology Upgradation Fund programme (TUFS) as approved by Union Textile Ministry, the amounts were to be treated as non-interest bearing term loans by the Bank and the repayment was to be worked out excluding the subsidy amount and the subsidy to be adjusted against the term loan account of the beneficiary after a lock in period of three years.

On further appeal, CIT(A) granted partial relief and ITAT allowed assessee's appeal.

*High Court has held as under:*

For determining whether subsidy payment was 'revenue receipt' or 'capital receipt', character of receipt in the hands of the assessee had to be determined with respect to the purpose for which subsidy is given. Since TUFS Subsidy is given as interest free term loan, it is capital receipt.

FOCUS subsidy was received to enhance Indian export potential in international market and not as an export incentive to cover cost in Indian market. Thus, said subsidy being capital receipt was not chargeable to tax.

Also, the Court relied on decision of Punjab and Haryana High court in CIT v. Sham Lal Bansal [2011] 11 taxmann.com 396 and the decision of Hon'ble Supreme Court in the case of CIT v. Ponni Sugars & Chemicals Ltd. [2008] 174 Taxman 87.



**STUDENTS' CORNER**

**WHICH BOOKS TO READ?**

*Compiled by Neel Randeria*

In today's era where anything and everything can happen, it is of extreme importance to have a positive mind-set and stay away from negative thoughts. For this, one must have a hobby. I believe, no one would deny the fact that the world we are living in is quite dynamic and competitive. Thus, the hobby should be productive in nature and should help us prove our mettle in any difficult situation. One of such hobbies can be reading books. The importance of reading books is universally known and a common trait of people who are successful. I believe now that we are at home, there is no better time to read books. From the few books I have read, following is the list of best 5 books which are lesser known but quite impressive.

**1. ATOMIC HABITS.**

- James Clear

This is one of the best self-improvement books I have ever read. This book teaches us a new way of developing good habits and breaking bad habits. It uses a new technique related to compounding effect that helps us achieve whatever we want in life. It is not theoretical, rather once you have read the book, you can immediately use the technique in practical life. For instance, British Cycling Team had won just 1 gold medal from 1908-2003. But, the scenario changed when Dave Brailsford became the coach. He used the technique discussed in this book and British Cycling Team won 178 World Championships and 66 gold medals from 2007-2017. This book is different from other self-help books because it states DON'T make goals; instead, make a system.

**2. WHY SCAMS ARE HERE TO STAY**

- N. Ram

Have you ever wondered how do frauds take place? If you are curious about Indian Politics, this is the book. If you are not, then you will love it even more. This book focusses on understanding political corruption in India. The embezzlement soared to Rs. 70,000 crores during the Commonwealth games issue and the value loss in 2G spectrum was Rs. 56,000 crores. Isn't it shocking? This tiny book describes corruption as pervasive, omnipresent and multifarious. It quotes the following from Kautilya,



The Arthashastra, Part VI: Just as it is impossible to know when a fish moving in water is drinking it, so it is impossible to find out when government servants in charge of undertakings misappropriate money.

**3. SIX SECRETS SMART STUDENTS DON'T TELL**

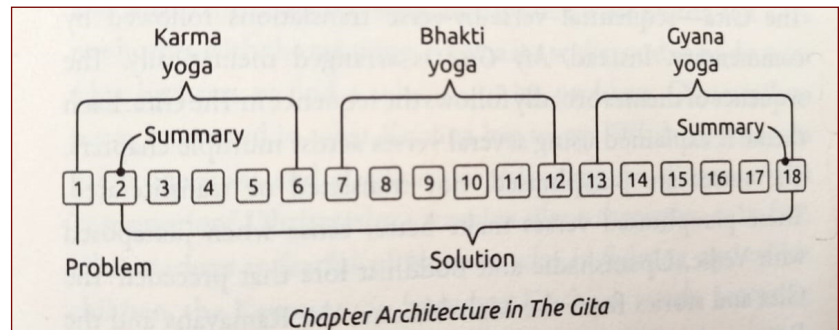
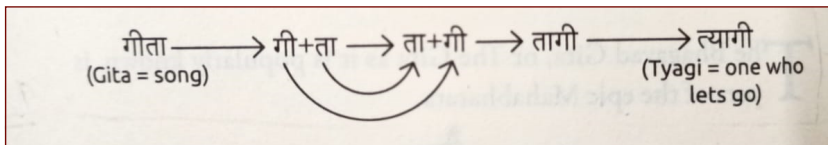
- Chandan Deshmukh

This is the best book for any student studying from Grade 6 to graduation. It has many incredible ways which will help a student be relaxed and yet score great marks. Each method described in the book is practically used by many students and results are always positive. We have schools and tuitions to tell us WHAT to study? But, this book will explain us HOW to study? The book quotes- "If a 5 day vacation requires 6 months of planning, isn't a solid blueprint necessary for 16 years of studies?" So, if you are planning to give some gift to a student, gift him success- gift him this book.

**4. MY GITA**

- Devdutt Pattanaik

I feel we are blessed to be born in a land which is gifted with such an insightful culture. The torch-bearer of our culture would be none other than Bhagwad Geeta. This book has answers to all our problems. It has remedies for all our sorrows. Yet, many of us haven't read it. But, it is very difficult to read it. And to understand it, is more difficult. Thus, My Gita is a book that has almost all the teachings of Bhagwad Geeta in a chart and structured form. A person of any age would be easily able to comprehend it with or without any prior knowledge of the vedas. The best part about the book is that it explains Geeta in an easy yet perfect way. For instance, the meaning and format of Geeta are explained like this-



**5. 13 STEPS TO BLOODY GOOD LUCK**

- Ashwin Sanghi

Do you believe in luck? I know this a controversial question. There are plenty of authors in the world who have advocated that luck does not exist. And success is a by-product of sheer persistence and hardwork. But, this book does not shy away from stating that luck exists. Luck or fortune, is misunderstood and misinterpreted by many people in the world. This book basically tells that luck exists and also teaches us how to always keep luck in our favour. The stunning feature of this book is that it is filled with outstanding anecdotes that always left me in awe. The book summarizes that, if we want to be successful, we should work hard. But why not even keep good luck with us to increase certainty of the desired success. Agreed?







Managing Committee year 2019-20



1st Webinar of MCTC



Speaker of 1st Webinar on Vivad Se Vishwas Scheme

ॐ शान्तिः शान्तिः शान्तिः॥

01:43:41 CA Nitin Bhuta: great session by Learned Dr Vasani Khyati and Rima.  
 01:46:10 Bhavin Mehta: Very Nice session by Vasani Sir Khyati and Rima Madam  
 01:46:38 Bhavin Mehta: special thanks to Vireshbhai and Rinav  
 01:47:04 SANJAY MEHTA: VERY GOOD SESSION. THANKS  
 01:47:59 Rachana: thanx Bharat sir, Khyati madam, Rima madam and entire team for arranging this session. Very good session.  
 01:49:45 vadan Raedmi: Very nice and informative session... Thanks to Bharat Bhai Vasani, Khyati, and reema and all involved in arranging the session  
 01:49:50 Yatin: Congratulations President for Maiden Webinar of MCTC.  
 01:49:50 Great knowledge sharing session by Bharatbhai , Khyati and Reemaben

01:52:15 CA Nitin Bhuta: great session Kudos to President and MCTC Team.....  
 01:52:26 SANJAY MEHTA: GOOD EFFORT BY MCTC. KEEP IT UP.  
 01:54:09 amit: It was very nice session arranged by MCTC. Nice presentation & we are very much enlightened by the information shared by all the speakers...  
 01:55:48 RAJEN VORA: VERY NICE AND INFORMATIVE SESSION, THANKS TO PREIDENT SIR , SHRI BHARATBHAI, KYATI AND REEMABEN, GOOD EFFORT BY MCTC  
 01:56:30 Vaibhav Seth: Excellent session and very useful for all. Good deliberation by the entire team Bharatbhai, Khyati and Rima. Full Credit to MCTC President Vireshbhai and his team for todays event  
 01:56:51 Vilas: Excellent session  
 01:57:47 Rima Shah: Thank You all  
 01:58:16 CA Nitin Bhuta: exiting now.  
 01:58:19 Vilas: Spl Thanks Shri Vasani Sir and team , and Thank Viresh Bhai.. for excellent session.  
 01:58:59 Komal Kawle: very informative session which I ever had...great work carried out by bharatbhai, khyati and reemaben and vireshbhai president....great team effort....keep it up...and pls invite like this in future also...  
 02:00:24 Ashok: Thanks for clearing doubts in our minds thanks  
 02:01:24 kishor Thakrar: successful meeting

Members feedback during 1st WEBINAR

## Few comments from MEMBERS about 1st WEBINAR

### \*1ST WEBINAR\* \*SUPER HIT\*

WHAT A WAY FOUND BY PRESIDENT VIRESH SIR TO HOLD STUDY CIRCLE on ZOOM APP GREAT INITIATIVES by PRESIDENT and TEAM MCTC Hearty CONGRATULATIONS An excellent SPEAKER and lively session where one can see each other Query of participants are solved live

Thank you SIR BHARATBHAI, CA KHYATI VASANI, CA REEMA for an excellent session and sharing material on subject Hoping to see many more programme like this

Thank YOU

— Sandeep Parikh

Congratulations President and Team MCTC for Maiden Webinar.  
Very informative session by Bharatbhai , Khyati and Rimaben.

— Yatin Rangwala

### \*Congratulation President ,\*

Today's first Webinar was excellent event organised under your visionary leadership. All the three speakers..

Dr. Bharat Vasani Sir, CA Khyati Vasani and. CA Rima Shah were excellent..

And the participation of Department officers and there satisfaction for this webinar shows not only success of this session but also the great achievement for your team.

— Amit Maru

Congratulations President Vireshbhai. Always exploring new things. MCTC has under your leadership conducted first WEBINAR. Superb

Thanks to ever ready and ever green, Bharat bhai with his team Khyati and Rima

— Jaimin Trivedi

Great work, Team MCTC and President Vireshbhai for giving this excellent Webinar. Very good presentation by Bharatbhai Vasani, Khyati and Rima on VSVS. Very usefull for all our Members.

— Vaibhav Seth

This is a historic moment for the MCTC for successful conducted 1ST WEBINAR  
GREAT CONGRATULATIONS PRESIDENT AND TEAM MCTC

— Rajan Vora

One more big achivement by team MCTC a very great Webinar session by  
Bharatbhai Vasani Khyati and Rima Madam

Congratulations to Vireshbhai and Team MCTC

— Bhavin Mehta

NAMASTE 🙏

Wanted To Drop A Personal Note To Enquire About  
Your Well Being..

Hope You & Your Family Are Doing Well And All  
Your Loved Ones Are Safe And Sound.

I Pray To God That We All Emerge Out Of The  
Current Situation Strongly And With Good Health.

Please Take Care, Stay At Home 🏠 And Be Safe !!

**CA Viresh Shah**  
*President*



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