

20.01.2025

Dear Members,

The next meeting of Study Circle 2025 shall take place as per programme below:

DAY & DATE: - (Saturday) 25th Jan., 2025

TIME: - 02:00 PM TO 05:00 PM

**VENUE: - LECTURE ROOM - II,
Basement Hall,
India International Centre,
New Delhi – 110003**

In this study group meeting, we shall have a discussion on following issues / topics: -

1. a) What is the difference between the phrase 'commissioner is satisfied... u/s 151 of the Act' and "except with the prior approval.... u/s 153D"?

b) Can the court substitute the subjective approval of the quasi-judicial authority as mentioned in section 153D of the Act with its own opinion?

c) Is the cryptic approval given by the Addl CIT a jurisdictional fact leading to the quashing of the assessment order or is it a curable defect and can be corrected by taking recourse to Section 292B of the Act or setting aside the matter to the AO.?

d) Will records showing regular interaction between the AO and the Additional CIT uphold the non-speaking approval by the Addl CIT?

e) Should the Addl CIT give an opportunity to the assessee before granting approval to the order of assessment as per CBDT Manual of Office Procedure in February 2003 which was in the context of erstwhile Section 158BG?

f) What all material is to be examined by the Additional and does it have to come out in the additional's approval?

2. Differences between the repealed Chapter XIV B relating to special procedure for assessment of search cases and the newly introduced assessment procedure consequent to search. Also, will discuss the salient provisions of the new provisions.

The experts for the session shall be Shri G.S. Pannu, Former V.P. ITAT, Dr. Rakesh Gupta, Advocate, Shri Ajay Wadhwa, Advocate, Shri Gautam Jain, Advocate, Shri Tarandeep Singh, Advocate, Shri Gaurav Jain, Advocate.

YOU ARE REQUESTED TO NOTE THE DATE & ATTEND PUNCTUALLY.

The fee towards membership of Study Circle for the year 2024-25 has been fixed at Rupees 2500/- (Two Thousand Five Hundred Only). You are requested to remit the fee for the year 2024-25 (if not remitted by way of Cheque in favour of "ITAT Bar Association, New Delhi")

The meeting is also open to non-study group members of ITAT Bar Association, New Delhi on a payment of Rs. 850/-.

With my best wishes and warm regards,

Ravinder Singh Ahuja

Vice President