EASTERN INDIA REGIONAL COUNCIL

ENTERPRISING IDEAS RATIONALLY CONCATENATING

43rd Regional Conference
Chartered Accountants
Challenging
Every Challenge

31st August & 1st September 2018
Science City Main Auditorium, Kolkata

Register early
to avail lower
registration fees
(details inside)

12 CPE Hrs.
GENERATE E-WAY BILLS
WITH YOUR TRUSTED GST PARTNER NSDLgst

From 1st April 2018, it is now mandatory for businesses to generate E-way bills.

Rely on NSDLgst for instant generation of E-way bills with our simplified compliance features:

- **INSTANT GENERATION**: Excel based simple method of generation of E-Way bills
- **OPTION TO UPDATE**: We provide easy options to update the bills to enhance convenience
- **EASY CANCELLATION**: Reject & cancel already generated E-Way bills
- **PRINTING FACILITIES**: For your convenience, our portal also provides you with an option to print the bills

Visit our website: www.NSDLgst.co.in, and experience our services for E-Way Bills.

www.nSDLgst.co.in  020-25678300  gstinfo@nSDL.co.in
**My beloved Professional colleagues,**

Every time I communicate with our esteemed members through this column, I find myself in great pleasure. Every time it energizes me. Every time it fills me with fresh delight.

Though it sounds very prestigious and to a great extent it actually is, still I believe that unless you shoulder responsibility and share your dreams and plans with people you need to work and move on motivating them as a supreme office-bearer, nothing touches the ground. It is my pleasure that since being incumbent, I have been endeavouring hard to make this happen. Space between the instructor and the worker, as I believe, must be there. Cliché as it but not losing relevance that vision vehicles mission.

Today, when reigns of civilisation is in the hand of Technology and we, as collective and individual, are exposed to the bigger world, we must remain pro-active so that no undesired communication may go to the outer world. Hence I lay emphasis not on quantity contact but of quality communication.

Hence I lay emphasis not on quantity contact but of quality communication.

I find myself in great pleasure. Every time I communicate with our beloved Professional colleagues, my beloved Professional colleagues,

Though it sounds very prestigious and to a great extent it actually is, still I believe that unless you shoulder responsibility and share your dreams and plans with people you need to work and move on motivating them as a supreme office-bearer, nothing touches the ground. It is my pleasure that since being incumbent, I have been endeavouring hard to make this happen. Space between the instructor and the worker, as I believe, must be there. Cliché as it but not losing relevance that vision vehicles mission.

Today, when reigns of civilisation is in the hand of Technology and we, as collective and individual, are exposed to the bigger world, we must remain pro-active so that no undesired communication may go to the outer world. Hence I lay emphasis not on quantity contact but of quality communication.

Hence I lay emphasis not on quantity contact but of quality communication.

I find myself in great pleasure. Every time I communicate with our beloved Professional colleagues, my beloved Professional colleagues,

Though it sounds very prestigious and to a great extent it actually is, still I believe that unless you shoulder responsibility and share your dreams and plans with people you need to work and move on motivating them as a supreme office-bearer, nothing touches the ground. It is my pleasure that since being incumbent, I have been endeavouring hard to make this happen. Space between the instructor and the worker, as I believe, must be there. Cliché as it but not losing relevance that vision vehicles mission.

Today, when reigns of civilisation is in the hand of Technology and we, as collective and individual, are exposed to the bigger world, we must remain pro-active so that no undesired communication may go to the outer world. Hence I lay emphasis not on quantity contact but of quality communication.

Hence I lay emphasis not on quantity contact but of quality communication.

I find myself in great pleasure. Every time I communicate with our beloved Professional colleagues, my beloved Professional colleagues,

Though it sounds very prestigious and to a great extent it actually is, still I believe that unless you shoulder responsibility and share your dreams and plans with people you need to work and move on motivating them as a supreme office-bearer, nothing touches the ground. It is my pleasure that since being incumbent, I have been endeavouring hard to make this happen. Space between the instructor and the worker, as I believe, must be there. Cliché as it but not losing relevance that vision vehicles mission.

Today, when reigns of civilisation is in the hand of Technology and we, as collective and individual, are exposed to the bigger world, we must remain pro-active so that no undesired communication may go to the outer world. Hence I lay emphasis not on quantity contact but of quality communication.

Hence I lay emphasis not on quantity contact but of quality communication.

I find myself in great pleasure. Every time I communicate with our beloved Professional colleagues, my beloved Professional colleagues,

Though it sounds very prestigious and to a great extent it actually is, still I believe that unless you shoulder responsibility and share your dreams and plans with people you need to work and move on motivating them as a supreme office-bearer, nothing touches the ground. It is my pleasure that since being incumbent, I have been endeavouring hard to make this happen. Space between the instructor and the worker, as I believe, must be there. Cliché as it but not losing relevance that vision vehicles mission.

Today, when reigns of civilisation is in the hand of Technology and we, as collective and individual, are exposed to the bigger world, we must remain pro-active so that no undesired communication may go to the outer world. Hence I lay emphasis not on quantity contact but of quality communication.

Hence I lay emphasis not on quantity contact but of quality communication.

I find myself in great pleasure. Every time I communicate with our beloved Professional colleagues, my beloved Professional colleagues,

Though it sounds very prestigious and to a great extent it actually is, still I believe that unless you shoulder responsibility and share your dreams and plans with people you need to work and move on motivating them as a supreme office-bearer, nothing touches the ground. It is my pleasure that since being incumbent, I have been endeavouring hard to make this happen. Space between the instructor and the worker, as I believe, must be there. Cliché as it but not losing relevance that vision vehicles mission.

Today, when reigns of civilisation is in the hand of Technology and we, as collective and individual, are exposed to the bigger world, we must remain pro-active so that no undesired communication may go to the outer world. Hence I lay emphasis not on quantity contact but of quality communication.

Hence I lay emphasis not on quantity contact but of quality communication.
**EIRC**

**Forthcoming Programme**

<table>
<thead>
<tr>
<th>DAY AND DATE</th>
<th>KNOWLEDGE SESSION</th>
<th>RESOURCE PERSON *</th>
<th>COORDINATOR</th>
<th>VENUE</th>
<th>DURATION</th>
<th>CPE HOURS</th>
<th>LEVERAGE FEES +</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tuesday 5th &amp; Wednesday 6th June 2018</td>
<td>Two Days Workshop on GST</td>
<td>CA Chinumui Das, CA Rup Das</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>5.30pm to 8.30pm</td>
<td>6</td>
<td>3 per day</td>
</tr>
<tr>
<td>Thursday 7th June 2018</td>
<td>Seminar on Peer Review</td>
<td>CA Mukesh Singh Kushwaha, CMA, CA Ram Pratap Pr. Agrawal, CMA, CA Dilip Debashis Mitra, CMA, CA Jitendra Kishore Poddar</td>
<td>Org. by Peer Review Board &amp; Hosted by EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>10.00am to 5.30pm</td>
<td>6</td>
<td>1000 + GST (Existing Peer Reviewers) 1500 + GST (New Peer Reviewers)</td>
</tr>
<tr>
<td>Friday 8th June 2018</td>
<td>Seminar on Changing Landscape in Insurance Industry &amp; Risk Assessment</td>
<td>CA Rehan Khan Ajay, Mr. Narain Baniyeneje</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>5.30pm to 8.30pm</td>
<td>3</td>
<td>120 + GST Spot 150</td>
</tr>
<tr>
<td>Saturday 9th June 2018</td>
<td>Insolvency &amp; Bankruptcy Code - Evolving Dynamics</td>
<td>Dr M Sinh, Chairperson, Insolvency and Bankruptcy Board of India; Hon. Director Member Shri B. K. Jha, NCLT &amp; Hon. Member Shri M. A. Gaur, NCLT</td>
<td>EIRC jointly with CII</td>
<td>Taj Bengal</td>
<td>10.00am to 3.30pm</td>
<td>6</td>
<td>2124</td>
</tr>
<tr>
<td>Monday 11th June to Wednesday 13th June 2018</td>
<td>3 Days workshop on NCLT</td>
<td>CA Sonu Jain, CA R. R. Modi, CA Sarur Bhanu, Shri R. K. Bose</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>5.30pm to 8.30pm</td>
<td>9</td>
<td>3 per day</td>
</tr>
<tr>
<td>Thursday 14th June 2018</td>
<td>The Digital Professional - How to manage your Team &amp; grow your Practice</td>
<td>CA Sanjib Sanihi</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>5.30pm to 8.30pm</td>
<td>3</td>
<td>120 + GST Spot 150</td>
</tr>
<tr>
<td>Friday 15th June 2018</td>
<td>Seminar on Fraud under GST Environment</td>
<td>CA Sonu Jain, Shri Brajman Kerketta, GM, SBI</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>5.30pm to 8.30pm</td>
<td>3</td>
<td>120 + GST Spot 150</td>
</tr>
<tr>
<td>Saturday 16th June 2018</td>
<td>Seminar on Income Tax E-Assessment</td>
<td>Shri P B Pramanik, Addl. Commissioner of Tax Policy Research Unit, Ministry of Finance, Govt of India; Advocate Narayan Jain, Shri R. D. Kale</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>2.30pm to 5.30pm</td>
<td>3</td>
<td>120 + GST Spot 150</td>
</tr>
<tr>
<td>Monday 18th June to Friday 22nd June 2018</td>
<td>5 Days Workshop on IND AS</td>
<td>Prof Amritava Mukherjee, CA Vivek Agrawal, CA Sanjib Ahmed, CA Anjil Charakabarty, CA Vinnya Bandyopadhyay</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>5.30pm to 8.30pm</td>
<td>15</td>
<td>3 per day</td>
</tr>
<tr>
<td>Saturday 30th June 2018</td>
<td>Corporate Law Conclave</td>
<td>Eminent Speakers</td>
<td>Org. by CII, ICAI and Hosted by EIRC</td>
<td>Park Hotel</td>
<td>10.00am to 5.30pm</td>
<td>6</td>
<td>700 + GST 1000</td>
</tr>
<tr>
<td>Sunday 1st July 2018</td>
<td>CA S.Vidyasaran Aiyar Memorial Lecture</td>
<td>Eminent Speaker</td>
<td>EIRC</td>
<td>R.Singh Hall, EIRC Premises, Russell Street</td>
<td>11.00am to 1.00pm</td>
<td>2</td>
<td>Free</td>
</tr>
<tr>
<td>Saturday 28th July 2018</td>
<td>Seminar on Capital Market</td>
<td>CA Dinesh Jain (Aski Group) CA Dinesh Jain (Akin Capital) CA Vikas Jain, CA Nalliah Ramanujiam, CA Rakesh Phursiontava, CA Rajiv Jain, Mr. Madhu Kela &amp; Others.</td>
<td>Org. by CII &amp; ICAI</td>
<td>Oberoi Grand</td>
<td>10.00am to 5.30pm</td>
<td>6</td>
<td>1200 + GST Spot Rs. 1900</td>
</tr>
</tbody>
</table>

**Note:** 1. Please note Online registration closes 1 days before the day of the Seminar. 2. Spot Registration will be taken subject to availability of seats at the venue. 3. Out of the Registration fees collected for each programme Rs. 10 per person would be contributed to Chartered Accountant Benevolent Fund. 4. Spot Fees is inclusive of GST if not mentioned separately. 5. *Resource Person may change without prior information.

**IMPORTANT DATES**

<table>
<thead>
<tr>
<th>DAY AND DATE</th>
<th>PROGRAMME DETAILS</th>
<th>VENUE</th>
<th>DURATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Thursday 21st June 2018</td>
<td>International Yoga Day</td>
<td>EIRC Premises</td>
<td>8.00 am onwards</td>
</tr>
<tr>
<td>Sunday 1st July 2018</td>
<td>CA Day Celebration, Blood Donation, Health Check up, Corporate Felicitation, Panel Discussion</td>
<td>EIRC Premises</td>
<td>10.00am onwards</td>
</tr>
<tr>
<td>Friday 20th July 2018</td>
<td>66th Annual General Meeting and Prize Distribution Ceremony</td>
<td>R.Singh Hall, EIRC Premises</td>
<td>6.00 pm</td>
</tr>
<tr>
<td>Friday &amp; Saturday 31st August &amp; 1st September 2018</td>
<td>43rd Regional Conference Rs. 1600 + GST upto 30th June 2018 Rs. 2000 + GST after 30th June 2018</td>
<td>Science City Main Auditorium, Kolkata</td>
<td>10.00am to 5.00pm (both days)</td>
</tr>
</tbody>
</table>

**STUDY CIRCLE**

<table>
<thead>
<tr>
<th>DAY &amp; DATE</th>
<th>PROGRAMME</th>
<th>CO-ORDINATOR</th>
<th>VENUE</th>
<th>DURATION /FEES</th>
<th>CPE HOUR</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACAPE Chartered Accountants Study Circle – EIRC Thursday 21st June 2018</td>
<td>Real Estate Conclave</td>
<td>CA Debophy D'Souza, CA Ashok Raghavan, Shri J K Mittal, Dr. Adv, Supreme Court, CA Vishnu Agrawal, CA S.S. Gupta, CA (Sushil K. Goyal), CMA</td>
<td>The Park Hotel</td>
<td>9.15 am 5.30 pm</td>
<td>6</td>
</tr>
<tr>
<td>ACAPE Chartered Accountants Study Circle – EIRC Saturday 30th June, 2018</td>
<td>Seminar on Sec 148 of Income-Tax Act, 1961: Critical Issues and Recent Judicial Pronouncements</td>
<td>Advocate (CA) Kapil Goel, New Delhi</td>
<td>CA Arup Kr. Sanghi, CA Apurba Mohanty, CA Sanjaya Bhattacharya</td>
<td>ACAPE, Emami Conference Hall, 6, Lyons Range, 3rd Floor, Unit-1, Kolkata - 700 001</td>
<td>5.00 PM to 8.00 PM</td>
</tr>
<tr>
<td>VIP Road Chartered Accountants Study Circle – EIRC Saturday 2nd June 2018</td>
<td>Financial Statement, Case Report, Company Act, 2013, NCITB, IBP, Amalgamation &amp; Merger Under COMPANIES ACT 2013.</td>
<td>CA Debashis Mitra, CS Dipak Khattan</td>
<td>CA Rajesh Singhania</td>
<td>Emami Conference Hall, 6, Lyons Range, 3rd Floor, Kolkata</td>
<td>2pm to 7pm</td>
</tr>
</tbody>
</table>
Dear Students,

Recently, the Chartered Accountancy exam concluded. I am sure all of you have given in your best and worked very hard, to the best of your individual ability to ace this exam. The pre exam pressure, the sleepless nights is very exhausting. After the last exam you take a heave of relief and look forward to going home to compensate for the sleep lost or execute your post exam party plans. That sounds exciting. That sounds like the ideal idea of “freedom” from all the stress and pressure.

As soon as the exam got over, many students came up to me and said, “Sir, finally we feel free today.” I wonder what freedom means to you. Does it mean doing something innovative? Does it mean expanding your knowledge? Does it mean partying? Everyone has different idea about freedom.

But my dear students, time is precious. Only you can make sure you don’t look back and regret wasting your time, it will never come back, once gone. Read a lot. 

I always say this across the board. Make books your best friend. Try to have command over your language. Read different kind of books-fiction, mystery, non-fiction, classic. Read the newspaper daily. Keep track of everyday happenings so you can stir up a meaningful conversation and not find yourself clueless. All of you know the benefits and pleasure that comes with reading. Try it. It’s a fun and interesting way of learning and enjoying.

Exams are just a way of testing you. We put pressure on you but it is up to you to manage your time and only you can choose how you wish to tackle it. So, I leave you with a final thought to ponder on; Time-bank credits your account each morning with 86,400 seconds. Gradually, you will feel that there is no pre exam stress left to deal with at all.

Ultimately, no mark-sheet can define you. It is the knowledge that does and for that you should use the freedom and the time in the right way.

In your words, Happy Independence Day!

Best of luck.

CA Sumit Binani
Chairman-EICASA
+919838010003, casumitbinani@gmail.com

---

**CA STUDENTS NATIONAL CONFERENCE**

**Dates:** 7th & 8th July 2018
**Venue:** Kala Mandir, Kolkata

**Organized by:** Board of Studies, ICAI Hosted by: EICASA of EIRC

**Theme:** Knowledge & Training with Ethical Quotient – Pathway to Professional Excellence

---

**PROGRAMME DETAILS**

**Day 1 – Saturday 7th July 2018**

<table>
<thead>
<tr>
<th>Time</th>
<th>Session/ Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.00 to 10.30 AM</td>
<td><strong>Inaugural Session</strong></td>
</tr>
</tbody>
</table>
| 10.30 to 12.00 PM | **Technical Session I – CA Ranjeet Kumar**  
Agarwal, Session Chairman  
*Topic:* Company Law  
1. Companies(Amendment) Act, 2017  
2. Anti-Money Laundering – combating the financing of illegal activities.  
3. Insolvency and Bankruptcy Code 2016- Avenues for CA Professional. |
| 12.00 to 1.00 PM | **Special Session: I – Interaction with Board of Studies** |
| 01.45 to 02.45 PM | **Special Session: II – CA A P Singh**  
Ethical Values in the Profession by a CA who is also a lion |
| 02.45 to 04.15 PM | **Technical session : II – CA Sushil Kumar Goyal , Session Chairman**  
*Topic:* GST  
1. E-Way Bill  
2. Sectoral Impact of GST: Tourism and Construction  
3. Sectoral Impact of GST: Hotel and Logistics |
| 04.30 to 05.30 PM | **Special Session : III – Motivational Session by MsLaxmi Agarwal, Acid Attack Survivor** |

**Day 2 – Sunday 8th July 2018**

<table>
<thead>
<tr>
<th>Time</th>
<th>Session/ Event</th>
</tr>
</thead>
</table>
| 10.00 to 11.30 AM | **Technical Session III – CA (Dr.) Debashish Mitra, Session Chairman**  
*Topic:* Accounting Standards  
1. Ind-AS – Financial Asset and liabilities - Practical perspective  
2. Ind-AS – Group Accounting – changing the control  
3. Ind-AS – Disclosure – Quantitative vs Qualitative |
| 11.30 to 12.30 PM | **Special Session: IV : Success Stories : by successful CA s in industry/ practice / Rank Holders (AIR) – CA Amar V. Agarwala** |
| 12.30 to 02.00 PM | **Technical Session : IV – CA S. S. Gupta, Session Chairman**  
*Topics:* Income Tax  
1. Provision in relation to limitation of Cash transactions.  
2. Alternate Minimum tax –International Perspective  
3. Discussion on Income Computation and Disclosure Standards (ICDS)  
2.45 to 4.15 PM | **Special Session: V - Motivational Session by CA Nitin Soni**  
On How to clear CAs exams. |
| 04.15 to 5 PM | **Valedictory Session – Jimmy Tangri (Radio Mirchi)** |

**Registration fees** Rs.500 per student  
**Accommodation (if required)** @Rs 500 per student PER DAY OVER & ABOVE DELEGATE FEES.

**Payment Mode** Cash/DD to be drawn in favour of ‘ICAI-EIRC’, payable at KOLKATA Or Details for Online Registration – www.eirc-icai.org (all cards are accepted)

**For registration**

**Email:** eicasaevents@icai.in, eicasakolkata@icai.in, amit.paul@icai.in, erobos@icai.in, alok.ray@icai.in, eicasachairman@icai.in  
**Website:** www.eirc-icai.org

**Contact Nos:** 033 3021 0140/41/07/38/08/260/9296404877/7395854118/8420742058/7044267137

---

They must often change, who would be constant in happiness or wisdom. — Confucius
Incongruity. Relevant extract of the judgment reads as under:

while passing order, that shall make the order free from ambiguity, infirmity and
clear terms to examine the pleadings of both sides as well as evaluate evidence
that score is imperative.
(f) After arguments are concluded, an endeavour should be made to pronounce the
judgment at the earliest and in any case not beyond a period of three months. Keeping
imperfect sequence of events, which would continue to generate interest in the reader.
(d) Appropriate care should be taken not to load it with all legal knowledge on the
subject as citation of too many judgments creates more confusion rather than
clarity. The foremost requirement is that leading judgments should be
mentioned and the evolution that has taken place ever since the same were
pronounced and thereafetor, latest judgment, in which all previous judgments
have been considered, should be mentioned. While writing judgment,
psychology of the reader has also to be borne in mind, for the perception on
that score is imperative.
(e) Language should not be rhetoric and should not reflect a contrived effort on the
part of the author.
(f) After arguments are concluded, an endeavour should be made to pronounce the
judgment at the earliest and in any case not beyond a period of three months. Keeping
it pending for long time, sends a wrong signal to the litigants and the society.
(g) It should be avoided to give instances, which are likely to cause public agitation
or to a particular society. Nothing should be reflected in the same which may
hurt the feelings or emotions of any individual or society.”

2. When the show cause notice is read it exhibits the allegations made therein
clearly. But that was not examined by the learned Commissioner to exhibit his
mind. Writing several pages with reproduction of E.L.T. headlines is irrelevant
in justice administration. The outcome of evidence led, tested by law shall
demonstrate exercise of examination of material facts that justice has been
delivered. Approach should be made to bring out the matter in controversy
in clear terms to examine the pleadings of both sides as well as evaluate evidence
for appreciation and application of law. This is the object of the process of
delivery of justice. [para 2]

Quasi judicial order - Guidelines for writing orders and judgments given by Supreme
Court in 2010 (253) E.L.T. 705 (S.C). - To be followed by while passing order to make
order free from ambiguity, infirmity and incongruity. [para 1]

Matter remanded
Perusal of the impugned order does not provide any head or tail thereof. While
Hon’ble Supreme Court has issued guidelines from time to time as to the manner
how learned authority below should frame their quasi judicial orders, that was not
given due weightage by the learned authority below who passed the impugned
order. The guidelines given by Apex Court in Saheli Leasing & Industries Ltd. - 2010
(253) E.L.T. 705 (S.C) if followed by the quasi judicial authority and judicial authority
while passing order, that shall make the order free from ambiguity, infirmity and
incongruity. Relevant extract of the judgment reads as under :

“7. These guidelines are only illustrative in nature, not exhaustive and can further
be elaborated looking to the need and requirement of a given case : -
(a) It should always be kept in mind that nothing should be written in the
judgment/order, which may not be germane to the facts of the case; it should
have a co-relation with the applicable law and facts. The ratio decidendi should
be clearly spelt out from the judgment/order.
(b) After preparing the draft, it is necessary to go through the same to find out, if
anything, essential to be mentioned, has escaped discussion.
(c) The ultimate finished judgment/order should have sustained chronology,
regard being had to the concept that it has readable, continued interest and
one does not feel like parting or leaving it in the midway. To elaborate, it should

have flow and perfect sequence of events, which would continue to generate
interest in the reader.

2018 (11) G.S.T.L. 178 (Tri. - Mumbai) - COMMISSIONER OF S.T., MUMBAI-
Versus ZEE ENTERTAINMENT ENTERPRISES LTD.

Strictures against Commissioner - Non-examination of allegations contained in
show cause notice - Elementary jurisprudence not followed - Matter back from
re-hearing and re-adjudicating issue considering the pleadings and evidence of
assessee to reach to a reasoned decision following guidelines given by Supreme
Court in 2010 (253) E.L.T. 705 (S.C). - Writing several pages with reproduction of
E.L.T. headlines is irrelevant in justice administration. The outcome of evidence led,
tested by law shall demonstrate exercise of examination of material facts that justice
has been delivered. Approach should be made to bring out the matter in controversy
in clear terms to examine the pleadings of both sides as well as evaluate evidence
for appreciation and application of law. This is the object of the process of
delivery of justice. [para 2]

Quasi judicial order - Guidelines for writing orders and judgments given by Supreme
Court in 2010 (253) E.L.T. 705 (S.C). - To be followed by while passing order to make
order free from ambiguity, infirmity and incongruity. [para 1]

Matter remanded
Perusal of the impugned order does not provide any head or tail thereof. While
Hon’ble Supreme Court has issued guidelines from time to time as to the manner
how learned authority below should frame their quasi judicial orders, that was not
given due weightage by the learned authority below who passed the impugned
order. The guidelines given by Apex Court in Saheli Leasing & Industries Ltd. - 2010
(253) E.L.T. 705 (S.C) if followed by the quasi judicial authority and judicial authority
while passing order, that shall make the order free from ambiguity, infirmity and
incongruity. Relevant extract of the judgment reads as under :

“7. These guidelines are only illustrative in nature, not exhaustive and can further
be elaborated looking to the need and requirement of a given case : -
(a) It should always be kept in mind that nothing should be written in the
judgment/order, which may not be germane to the facts of the case; it should
have a co-relation with the applicable law and facts. The ratio decidendi should
be clearly spelt out from the judgment/order.
(b) After preparing the draft, it is necessary to go through the same to find out, if
anything, essential to be mentioned, has escaped discussion.
(c) The ultimate finished judgment/order should have sustained chronology,
regard being had to the concept that it has readable, continued interest and
one does not feel like parting or leaving it in the midway. To elaborate, it should

have flow and perfect sequence of events, which would continue to generate
interest in the reader.

2018 (11) G.S.T.L. 178 (Tri. - Mumbai) - COMMISSIONER OF S.T., MUMBAI-
Versus ZEE ENTERTAINMENT ENTERPRISES LTD.
43rd REGIONAL CONFERENCE OF EIRC

Theme: Chartered Accountants: Challenging every Challenge

Day & Dates: Friday & Saturday, 31st August & 1st September 2018

Venue: Science City Auditorium, Kolkata ◆ Organized by: EIRC, The Institute of Chartered Accountants of India

Inaugural Session

Chief Guest: Hor’ble Governor of West Bengal
Guest of Honour: Shri (CA) Suresh Prabhakar Prabhu, Hor’ble Union Minister of Commerce & Industry and Civil Aviation, Govt. of India
Presidential Address by: CA Naveen N D Gupta, President, ICAI
Vice Presidential Address by: CA Prafulla PremSukh Chhajed, Vice President, ICAI

First Knowledge Session: Income Tax – Critical Issues
Second Knowledge Session: IND AS – Challenges in Implementation & Financial Reporting
Third Knowledge Session: Company Law

Fourth Knowledge Session: Important Issues in GST
Fifth Knowledge Session: Detection of Fraud & Ethical Hacking
Sixth Knowledge Session: Insolvency & Bankruptcy Code

Day 1: Friday 31st August 2018

Day 2: Saturday 1st September 2018

ADVERTISEMENT & SPONSORSHIP DETAILS

Advertisement / Sponsorship avenues on the occasion of the 43rd Regional Conference-2018 of Eastern India Regional Council to be held on 31st August & 1st September 2018 at Science City, Kolkata.

A. Advertisement in Souvenir

<table>
<thead>
<tr>
<th>Type of Advertisement</th>
<th>Cost (Rs)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Full Page Colour (Back)</td>
<td>85,000/-</td>
</tr>
<tr>
<td>Full Page Colour (Inside Back)</td>
<td>55,000/-</td>
</tr>
<tr>
<td>Full Page Colour (Inside Front)</td>
<td>60,000/-</td>
</tr>
<tr>
<td>Full Page Colour (Inside Back)</td>
<td>40,000/-</td>
</tr>
<tr>
<td>Half Page Colour</td>
<td>30,000/-</td>
</tr>
</tbody>
</table>

B. Banner (Size 6’x4’)

Cost: Rs. 35,000/-

C. Conference Kit, Pad & Pen (2500 Nos)

Cost: Rs. 3,50,000/-

D. Insertions in Kit

Cost: Rs. 1,50,000/-

E. Exhibition Stall (1 Day)

Cost: Rs. 45,000/-

F. Exhibition Stall (2 Days)

Cost: Rs. 80,000/-

For details please contact:

CA Vikash Mawandia, Sr. Executive Officer, Accounts, EIRC
Ph: 30211138 Email: eircaccounts@icai.in
Mr. Abhijit Basu, Dy. Secretary, EIRC
Ph: 30840271, 3021-1142,
Email: eirc@icai.in, eircevents@icai.in Website: www.eirc-icai.org

Online Registration from www.eirc-icai.org

EIRC 1st June 2018 7
Seminar On Benami Transactions, GAAR & Assessment under Section 148 of the Income Tax Act on 26th May 2018

Rabindra Nazrul Sandhya on 25th May 2018

Fear is the lengthened shadow of ignorance. – Arnold H. Glasow
EIRC Events

Seminar on GST Return & E Waybill using Tally on 2nd May 2018

Mrs. Swapna Roy, CA Sonu Jain, Chairperson, EIRC, Mr. Palash Dutta, CA Nitesh Kumar More, Treasurer, EIRC

CA Gagan Kedia

CA Vrhek Nexaria

CA Mohit Bhutnita

CA Vrhek Agarwal

CA Vivek Newatia

CA Abhishek Tibrewal

CA Aeen Agarwal

CA Shubham Khiatan

CA Ankit Kanodia

L – R: CA Ramesh Patodia, Hon’ble CA (Shri) Pramod M Jagtap, Sr. Member, Income Tax Appellate Tribunal, Kolkata, CA Sonu Jain, Chairperson, EIRC, Advocate Subhas Agarwal, CA Nitesh Kumar More, Treasurer, EIRC, CA Arun Agarwal

Three Days Workshop on GST from 8th May to 10th May 2018

CA Vikash Parakh

CA Shuvam Shah

CA Abhishek Tibrewal

CA Aeen Agarwal

CA Shubham Khiatan

CA Ankit Kanodia

CA Vikash Parakh, CA Sonu Jain, Chairperson, EIRC, CA Sumit Binani, Vice-Chairman, EIRC

CA Abhishek Tibrewal, CA Nitesh Kumar More, Treasurer, EIRC, CA Aeen Agarwal

CA Shubham Khiatan

CA Ankit Kanodia

CA Ankit Kanodia, CA Sanjib Sanghi, Secretary, EIRC, CA Shubham Khiatan

Hon’ble CA (Shri) Pramod M Jagtap, Sr. Member, Income Tax Appellate Tribunal, Kolkata, CA Sonu Jain, Chairperson, EIRC, Advocate Subhas Agarwal, CA Nitesh Kumar More, Treasurer, EIRC

Practical Approach to Reassessment u/s 147 of IT Act on 11th May 2018

L – R: CA Ramasesh Patelsa, Hon’ble CA (Shri) Pramod M Jagtap, Sr. Member, Income Tax Appellate Tribunal, Kolkata, CA Sonu Jain, Chairperson, EIRC, Advocate Subhas Agarwal, CA Nitesh Kumar More, Treasurer, EIRC

Hirolie CA (Shri) Pramod M Jagtap, Sr Member, Income Tax Appellate Tribunal, Kolkata

CA Ramasesh Patelsa

CA Abhishek Tibrewal

CA Shubham Khiatan

CA Ankit Kanodia

CA Vivek Newatia

CA Abhishek Tibrewal

CA Aeen Agarwal

CA Shivani Shah

CA Gagan Kedia

CA Nitesh Kumar More

CA Ankit Kanodia

The future belongs to those who believe in the beauty of their dreams. — Eleanor Roosevelt

EIRC 1st June 2018

9
EIRC Events

Three Days Workshop on Insolvency & Bankruptcy Code from 15th to 17th May 2018

Practical Approach to Search & Survey under Income Tax Act on 18th May 2018

Two Days Workshop on Excel on 21st & 22nd May 2018

Seminar on Stress Management on 28th May 2018

Seminar on Intellectual Property Rights on 30th May 2018

Seminar on Cyber Crime Insurance on 25th May 2018

I learned the value of hard work by working hard. — Margaret Mead
About time, you got in touch with us.

EQUITY ▲ COMMODITY ▲ CURRENCY ▲ DEPOSITORY ▲ CORPORATE LENDING

Distribution of Bonds, IPOs, Mutual Fund ▲ Research Advisory Services ▲ Investment Banking

Registered Office: Trinity 226/1, A. J. C. Bose Road, 7th Floor Kolkata 700 020 Tel.: 033 4010 2590 • Fax: 033 4010 2543 E-mail: ashika@ashikagroup.com

Corporate Office: 1008, Raheja Centre, 214 Nariman Point 10th Floor, Mumbai-400 021 Tel.: 022 6611 1700, Fax: 022 6611 1710 E-mail: mumbai@ashikagroup.com

www.ashikagroup.com

Disclaimer: Investment in Securities & Commodities Market are subject to market risk. Please read the offer document carefully before investing. Client must read Risk Disclosure Document (RDD) & Do's & Don'ts before investing.

CA Sonu Jain, Editor
CA Sumit Binani, Jt. Editor
CA Sanjib Sanghi, Member
CA Nitesh Kumar More, Member

CA Ranjeet Kumar Agarwal, Member
CA (Dr.) Debashis Mitra, Member
CA Sushil Kr. Goyal, Member

Owner: The Institute of Chartered Accountants of India, Eastern India Regional Council. Printer: Shri Alok Ray, Joint Secretary, The Institute of Chartered Accountants of India. Publisher: Shri Alok Ray, Joint Secretary, The Institute of Chartered Accountants of India Published from: The Institute of Chartered Accountants of India, Eastern India Regional Council, 7, Anandilal Poddar Sarani, P.S.: Shakespeare Sarani, Kolkata - 700 071 Printed from: CDC Printers Pvt. Ltd., Tangra Industrial Estate - 8, Jyotipriya Das Road, P.S.: Tangra Kolkata - 700 015 Editor: CA Sonu Jain, Chairperson, Eastern India Regional Council, The Institute of Chartered Accountants of India. The Institute does not accept any responsibility for the view expressed in the contributions of advertisements published in the newsletter. Phone: 033-2227317, Website: www.eirc-icai.org, Email: eirc@icai.in

BOOK POST

Registered RN 27144/75

Registration No. KOL RMS / 227 / 2016-18