

OVER VIEW OF ASSESSMENT IN BUSINESS CHARGE FOR ITOs (DUE FOR TRANSFER TO BUSINESS CHARGE) POSTED AT BABMBOOVILLA CONDUCTED BY WORK SHOP SUB – COMMITTEE, ITGOA, WB UNIT

Date: 8th April 2013

Time: 2.30 pm to 5.00 pm

Sl	Topic		Facilitator
1	Registers Manual & Online	Scrutiny, audit, penalty, 154	Sanmay Dasghosh 2.30pm to 3.30 pm
2	Record Management		Sanmay Dasghosh 2.30pm to 3.30 pm
3	Process of assessment	Check earlier orders, if any 133 (6) & 272 A (2) 131 & 272A (1) Adjournment Recording of statement <i>Assessee's Witness</i> <i>AO's witness</i> <i>Cross examination</i> Explanation Showcause Noting in the order sheet Drafting of order Enclosure to order <i>Initiation of penalty</i> Papers to retain Papers to return ITS details Data sheet for each file Comprehensive data sheet Maintenance of assessment folder Goetze (India) Ltd Vs CIT G K N Driveshaft	Amitava Sen 3.30 pm to 5.00pm
4	Time Barring	143(1), 143(3), 148 147 263/264 Set aside / partial set aside Penalty in abeyance – CIT/ITAT	Amitava Sen 3.30 pm to 5.00pm

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Date: 9th April 2013

Time: 2.30 pm to 5.00 pm

Sl	Topic		Facilitator
1	Framing of questionnaire	142(1)(ii) 133(6)	Biplab Ganguly 2.30pm to 3.00pm
2	Reading of P&L a/c and BS and reading of TAR		Biplab Ganguly 3.00pm to 3.30pm
3	Important Sections	37 68,69 etc 60-64 40A(3) 269SS/269T 40A(2) 40(a)(ia) + 194A, 194C, 194H, 194I & 194J 41(1) 14A 94(7) 54/54F Old house to new flat 199	Biplab Ganguly 3.30pm to 5.00pm Shyamal Kumar Das will discuss Sections 54, 54F, 68, 69 etc. Bishnupada Mandal will discuss the TDS provisions related to Section 40 (a) (ia)

Date: 10th April 2013

Time: 2.30 pm to 5.00 pm

Sl	Topic		Facilitator
1	Aspects of 144 & 145		Bishnupada Mandal 2.30 pm to 3.30 pm
2	Set off & carry forward of loss		Bishnupada Mandal 2.30 pm to 3.30 pm
2	Chain Transaction		Shyamal Kumar Das 3.30 pm to 4.30 pm
3	Penalty Opportunity & Drafting of order <i>Mensrea</i>	271 (1) (c) 271 (1) (b) 271A 271B 271D & 271 E	Subhamay Datta 4.30 pm to 5.00 pm

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Date: 11th April 2013

Time: 2.30 pm to 5.00 pm

Sl	Topic		Facilitator
1	Survey	Selection Preparation Strike Statement Impounding of books of accounts Preliminary report Final report Updating of books of a/cs Calculation of GP	Sanjeev Roy 2.30 pm to 3.30 pm
2	Share Transaction	Business / Investment / Speculation	Sanjay Chakraborty 3.30 pm to 4.00pm
3	Recovery	Stay Instalments Instruction no. 1914 FIRM, AOP & HUF	Sanjay Pandey 4.00 pm to 5.00 pm
4	LR (deceased assessee), Estate, Will	Assessment & Recovery	Sanjay Pandey 4.00 pm to 5.00 pm

Date: 12th April 2013

Time: 2.30 pm to 5.00 pm

Sl	Topic		Facilitator
1	Audit Objection	Stages Remedial measures - approval	D Naskar 2.30 pm to 3.15 pm
2	Filing of appeal	ITAT High Court Supreme Court	D Naskar 2.30 pm to 3.15 pm
3	Arrear Demand Management	Ascertaining actual position Not collectible Not traceable Uploading of previous manual order Procedure of write off Reference to TRO	Jibanata Kumar Das & Biswapriya Majumder (will discuss ITA & CPC) 3.15 pm to 4.15 pm
4	Notice u/s 143 (2)	148 263 set aside ITAT set aside	Amitava Sen 4.15 pm to 5.00pm
5	Concepts of HUF		Amitava Sen 4.15 pm to 5.00p

