

Dear Sir/Madam,

Greetings from International Fiscal Association, India Branch, Northern Region Chapter. This is to inform you that the next Study Circle Meeting of IFA will be held as per the details below. You are requested to please attend.

Topic: Interpretation of Fiscal Statutes

Guest Faculty: Mr Tarun Jain, Advocate

Time: 11 am to 3 pm (Tea and Refreshment in-between)

Day: Saturday

Date: 17th Feb 2018

Venue: IFA Academy, C-56/9 A, Sector 62, NOIDA (UP) India.

Registration: Prior registration is compulsory please.

Contact: Mr Sagar at # +91 95999 37208 or on email accounts@ifaindiaacademy.in

Participation fee: Open to IFA members having paid annual membership for Calendar Year 2018 (Please see attached membership/registration form). Guest participants welcome on payment of Rs 600+GST.

About the Guest Faculty:

Mr Tarun Jain is a Masters in Law from London School of Economics and Political Science (London) with specialization in Taxation. Topped National Law University, Jodhpur. Advocate with more than a decade of experience exclusively in tax litigation across various judicial and quasi-judicial forums in the country. Writes extensively on tax and constitutional law issues in leading journals.

About the presentation:

The presentation is divided into three parts:

- A. General Rules of Interpretation** (i) what actually interpretation means? (ii) why normal interpretation is different from statutory interpretation? (iii) different rules of interpretation such a literal construction, purposive construction, harmonious construction, mischief rule, etc. (iv) related doctrines, such as 'reading down', 'ejusdem generis', 'noscitur a socitus', (v) internal and external aids of interpretation.
- B. Special considerations in interpretation of fiscal statutes** (i) the specific constitutional and legal stipulations relating to fiscal statutes, (ii) rules specific to fiscal laws such as 'beneficial construction', 'fairness', etc. (iii) appreciating principle of retrospectivity, (iv) position of 'contemporanea expositio', exemptions under delegated legislations, etc.
- C. Case studies** This part covers four actually decided cases of Indian courts to reflect the inadequacies of the rules of interpretation and the additional aspects that the courts apply to arrive at the true meaning of the statutes under consideration. These decisions, explained in the form of case studies,

entail significant insight into what actually goes on in the minds of the judges which are called upon to interpret and apply the statutes in given situations.

Besides these, the presentation briefly also reflects upon (i) the Vienna Convention on Law of Treaties and (ii) General Clauses Act, 1897 and the interpretation rules flowing from these which are relevant for our day to day professional assignments

Notice of a Special Session

IFA-India NRC

Topic:Effective Communication – The Gift We Lost

Guest Faculty:Mr Deepak Menon

International First Vice President on the Executive Committee of the Board of Directors of Toastmasters International.

Time: 3 to 4.30 pm

Day: Saturday

Date:17th Feb 2018

Venue: IFA Academy, Noida.

Open to all (**no fee**) but with prior registration please. Contact Sagar # +91 95999 37208 or email: accounts@ifaindiaacademy.in

About the session:

The purpose of this interactive presentation is to facilitate understanding about effective communication and the nuances that can lead to enhancement in our skills of communication and public speaking. This will also include some exercises allowing opportunity to the members of the audience to practise public speaking and receive feedback.

About the presenter:

Deepak is a senior Chartered Accountant in practice and is an alumnus of St.Columba's School, New Delhi, and Shri Ram College of Commerce (SRCC), Delhi. He has been a Toastmaster since 2002 and is presently serving as the International First Vice President on the Executive Committee of the Board of Directors of Toastmasters International. You can find more about him here - <https://www.toastmasters.org/about/board-of-directors/current-board-of-directors>. More about Toastmasters International is available here - <https://www.toastmasters.org/about/who-we-are>.

Best regards,

C. B. Sagar

9599937208



International Fiscal Association

* 'International Fiscal Association – India Branch' is a Society Registered under the Societies Registration Act, 1860 with its Registered office at Flat no. 7, 10 Hailey Road, New Delhi -110 001 and is a local Branch of International Fiscal Association (www.ifa.nl). IFA-India Academy is part of International Fiscal Association – India Branch and its campus is situated at C-56/9 A, Sector 62, NOIDA (UP) India. To know more about IFA-India Academy, IFA-India and IFA, please connect to www.ifaindia.in



International Fiscal Association

(India Branch - Northern Region Chapter)
C-56/9A, Sector-62, NOIDA

Study Circle Meeting on Interpretation of Fiscal Statutes &

Special Session on Effective Communication–The Gift We Lost’
Saturday, 17th February, 2018 (Time: 11 am to 3 pm & 3 pm to 4.30 pm)
at IFA-India Academy, Noida, U.P.

Registration (Please tick [v] as applicable)

(1) Study Circle meeting []

Registration Fees: IFA-Members: No participation fee.

: NON-Members: 600/-+GST [Rs.708/-]

(2) Special session: []

: No participation fee

Our GST No. : 09AAAT12778P1ZX

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

1. Name [Ms./Mr.]					<i>[Please tick as applicable]</i> CA/ Advocate/ Others	
2. Whether	In practice		In Employment			
3. Organization	(a) Name					
	(b) Your GST No					
	(c) Address					
4. Billing/ Invoice	(a) in favour of					
	(b) to Address <i>[if different than 3(b)]</i>					
5. Contact Details	Landline No	(0)	Mobile			
	E-mail Id					
6. Fees Payment Details: favouring "International Fiscal Association- India Branch- NRC	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 No
9. Whether you and/or your nominee participated in any courses/programmes conducted by the IFA-India Academy?						<i>[Please tick]</i>
						Yes No
10. (a) Would you like us to send the details of our above Course to any of your acquaintance(s) who may be interested?						<i>[Please tick]</i>
						Yes No
(b) If yes, the name and contact detail of such acquaintance(s)	Name					
	Mobile					
	E-mail Id					

Please send the Registration Form at accounts@faindiaacademy.in However, for confirmation of any queries or clarification, please contact us at +91-95999 37208, or 0120-4281045.



International Fiscal Association – India Branch

Office: 111, Jolly Bhavan No.1, 10 New Marine Lines, Mumbai-400 020
Tel: 91-22-22075673, 66331720. Email: ifaindiabrand@gmail.com

APPLICATION FORM FOR INDIVIDUAL MEMBERSHIP OF IFA (Please complete in print or type)

PASSPORT SIZE
PHOTOGRAPH
OF THE
MEMBER

Full Name _____
(Surname) (First Name) (Middle Name)

Name of Firm/ Organisation _____

Designation _____

Mailing Address _____

City _____ Pin Code _____ State _____

Tel (O) (1) _____ (2) _____ Mobile _____

Fax (O) (1) _____ (2) _____

Tel (R) (1) _____ (2) _____

E-mail _____ Date of Birth _____
(DD/MM/YY)

Name of Spouse _____

Academic/Professional Qualification _____

Professional Status In Practice In Service In Business Company Director Trustee Lecturer

Areas of Interest/ Specialisation _____
(say Inbound, Outbound, Transfer Pricing, M&A, FEMA, Others)

Expectations from IFA What according to you should IFA be doing which would be of maximum interest/value to you? E.g. Study Circles, International Tax courses (for beginners/Advanced), RRC, Seminar/ Conferences in Mumbai (including suggested topics if any), Newsletter, Updates/ News Flashes, any other _____

Participation Interests Would you be interested in playing a more active role in IFA activities? If so in what areas would you be most interested?

Leading study circle discussions Being part of team for organising study circle meetings Writing in IFA Newsletters Speaking at seminars/conferences Being part of the team organising seminars/conferences Others _____

Membership of other professional bodies' _____

Annual Membership for the year 2018:

New Member - Rs.9,440/- is inclusive of Service Tax @ 18% (i.e. Admission Fee Rs. 1,000/-(One Time + 18%) and Annual Fee Rs. 7,000/- + 18%)

Renewal Fees - Rs.8,260/- is inclusive of Service Tax @ 18% (i.e. Annual Fee Rs. 7,000/- + 18%)

Young Member (New) - Rs. 5,310/- is inclusive of Service Tax @ 18% (i.e. Admission Fee Rs. 500/- (One Time + 18%) and Annual Fee Rs. 4,000/- + 18%)

Young Renewal Fees - Rs.4,720/- is inclusive of Service Tax @ 18% (i.e. Annual Fee Rs. 4,000/- + 18%)

Young Member means below the age of 30 years as on 1.1.2018 (i.e. the year of birth should be 1988 or later). Said member will not be eligible for the election of the Members of the Executive Committee of IFA -India Branch and will also have no right to vote at the General Meetings of IFA -India Branch.

IFA India PAN NO. AAATI2778P

IFA India GSTIN Reg No. 27AAATI2778P1ZZ

Enclosed Bank Cheque/Draft No. _____ dated _____ drawn on _____
Bank in favour of **“INTERNATIONAL FISCAL ASSOCIATION – INDIA BRANCH - Membership”**

I give my consent to IFA India Branch to include my personal details included above in the members' directory being published by them.

Date _____

Signature



International Fiscal Association – India Branch

Office: 111, Jolly Bhavan No.1, 10 New Marine Lines, Mumbai-400 020
Tel: 91-22-22075673, 66331720. Email: ifaindiabrandh@gmail.com

APPLICATION FORM FOR CORPORATE/ INSTITUTIONAL MEMBERSHIP OF IFA

(Please complete in print or type)

PASSPORT SIZE
PHOTOGRAPHS
OF BOTH
REPRESENTATIVES

PASSPORT SIZE
PHOTOGRAPHS
OF BOTH
REPRESENTATIVES

Name of Company/ Institution _____

Mailing Address _____

_____ City _____ Pin Code _____ State _____

Tel (O) (1) _____ (2) _____ Fax (O) (1) _____

E-mail _____

Corporate/Institutional Member Representatives

(Corporate/Institutional member are eligible to nominate two representatives)

I) Full Name _____

(Surname) (First Name) (Middle Name)

Designation _____

Mailing Address _____

_____ City _____ Pin Code _____ State _____

Tel (O) (1) _____ (2) _____ Mobile _____

Fax (O) (1) _____ Tel (R) (1) _____ (2) _____

E-mail _____ Date of Birth _____

(DD/MM/YY)

Name of Spouse _____

Academic/Professional Qualification _____

Areas of Interest/ Specialisation _____

(say Inbound, Outbound, Transfer Pricing, M&A, FEMA, Others)

Expectations from IFA What according to you should IFA be doing which would be of maximum interest/value to you? E.g. Study Circles, International Tax courses (for beginners/Advanced), RRC, Seminar/ Conferences in Mumbai (including suggested topics if any), Newsletter, Updates/ News Flashes, any other _____

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Writing in IFA Newsletters Speaking at seminars/conferences

Being part of the team organising seminars/conferences Others _____

Membership of other professional bodies' _____

II) Full Name _____

(Surname) (First Name) (Middle Name)

Designation _____

Mailing Address _____

_____ **City** _____ **Pin Code** _____ **State** _____

Tel (O) (1) _____ **(2)** _____ **Mobile** _____

Fax (O) (1) _____ **Tel (R) (1)** _____ **(2)** _____

E-mail _____ **Date of Birth** _____

(DD/MM/YY)

Name of Spouse _____

Academic/Professional Qualification _____

Areas of Interest/ Specialisation _____

(say Inbound, Outbound, Transfer Pricing, M&A, FEMA, Others)

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Writing in IFA Newsletters Speaking at seminars/conferences

Being part of the team organising seminars/conferences Others _____

Membership of other professional bodies' _____

Corporate Membership Fee for the year 2018:

New Member - Rs.21,240/- is inclusive of Service Tax @ 18% (i.e. Admission fee Rs.2,000/- (One Time + @ 18%) and Annual Fee Rs.16,000/- + 18%)

Renewal Fees - Rs.18,880/- is inclusive of Service Tax @ 18% (i.e. Annual Fee Rs. 16,000/- + 18%)

IFA PAN NO. - AAAT12778P

GSTIN Reg No. - 27AAAT12778P1ZZ

Enclosed Bank Cheque/Draft No. _____ dated _____ drawn on _____

Bank in favour of **"INTERNATIONAL FISCAL ASSOCIATION – INDIA BRANCH - Membership"**

We give our consent to IFA India Branch to include my personal details included above in the members' directory being published by them.

Date _____

Signature _____