
Contents

	PAGE
<i>About the Author</i>	<i>I-5</i>
<i>Preface to Ninth Edition</i>	<i>I-7</i>
<i>Prelude</i>	<i>I-9</i>

Book One : Law Relating to Tax Procedures

Division One

Tax Practice

1.1	Tax Practice	4
1.2	Tax Practitioner	15
1.3	Tax Engagements	26
1.4	Relationship with client	28
1.5	Office Management	48

Division Two

Pre-assessment Procedures

2.1	Advance Tax & Self Assessment Tax	80
2.2	Return of Income	86
2.3	PAN - Permanent Account Number TAN - Tax Deduction and Collection Account Number	107

Division Three

Assessment

3.0	Proceedings in a Faceless Manner	120
3.1	Assessment - Principles & Issues	134
3.2	Summary Assessment	208
3.3	Scrutiny Assessment	211
3.4	Post-Search Assessment	217
3.5	Best Judgment Assessment	223
3.6	Assessment Order	227
3.7	Re-opening of Assessment	230
3.8	Rectification	242
3.9	Revision	251

Division Four

Appeals

4.1	Appeals to JT. CIT (Appeals)/CIT (Appeals)	272
4.2	Appeals to ITAT/High Court/Supreme Court	295

Division Five

Interest, Fees, Penalty and Prosecution

5.1	Interest Payable by Assessee	325
5.2	Fees Payable by Assessee	332
5.3	Penalties	335
5.4	Waiver of Interest and Penalty	382
5.5	Prosecution	389

Division Six

Refunds

6.1	Necessity	409
6.2	Relevant provisions	410
6.3	Claim of refund	410

	PAGE
6.4	Withholding of refund u/s 241A 410
6.5	Interest payable by the department 411
6.6	Condonation of delay for claiming refund 412
6.7	Income Declaration Scheme (IDS) 414
6.8	Set off and Withholding of Refunds in certain cases (Sec. 245) (w.e.f. 01.04.2023) 414

Division Seven

Settlement Commission - ITSC, Interim Board & Dispute Resolution Committee (DRC)

7.1	Background 416
7.2	Recent changes 417
7.3	Eligibility criteria for filing settlement application 417
7.4	Computation of additional tax 418
7.5	Procedure for filing application 418
7.6	Admission of application 418
7.7	Calling report from CIT 419
7.8	Declaring application as invalid 419
7.9	Enquiry by ITSC 419
7.10	Passing of final order 420
7.11	Organisational structure 420
7.12	Additional income 423
7.13	Fast track arrangements 423
7.14	Powers of ITSC 424
7.15	Immunity from prosecution and penalty - Sec. 245H(1) 425
7.16	Bar on subsequent application 426
7.17	New abatement provisions 426
7.18	Check list for filing settlement application 427
7.19	Finance Act, 2021 - Paradigm shift in the provisions relating to Income Tax Settlement Commission Discontinuation of ITSC 427
7.20	Interim Board for Settlement 428
7.21	Dispute Resolution Committee 432

Division Eight

Summons, Survey, Search

8.1	Summons	437
8.2	Calling Information	442
8.3	Survey	447
8.4	Search & Seizure	456

Division Nine

TDS and TCS

9.1	TDS - Deduction of Tax at Source	493
9.2	Tax Collection at Source - TCS	536

Division Ten

Recovery of Tax

10.1	Recovery of tax - General	546
10.2	Stay of Demand	550
10.3	Recovery	558

Division Eleven

Special Procedures

11.1	SFTRA - Statement of Financial Transaction or Reportable Account	563
11.2	AAR - Authority for Advance Ruling	569
11.3	A&D - Amalgamation and Demerger	575
11.4	AOP - Association of Persons	582
11.5	Firm	585
11.6	LLP - Limited Liability Partnership	594
11.7	Trust, Mutuality, Charity	610
11.8	HUF - Hindu Undivided Family	657
11.9	NR - Non-Resident	676
11.10	Transfer Pricing	687
11.11	DRP - Dispute Resolution Panel	697

Division Twelve

Approvals

12.1	Dictionary Meaning	703
12.2	Purpose	704
12.3	Administrative or Internal Approvals	704
12.4	Approvals by Central Government etc.	707
12.5	Other Approvals	711

Division Thirteen

STT, Deemed Dividend, Tax on Liquidation, Reduction and Buy Back, MAT, AMT

13.1	Securities Transaction Tax - STT, Commodities Transaction Tax - CTT	715
13.2	Deemed Dividend	722
13.3	Tax on Liquidation, Reduction and buy back	724
13.4	Minimum Alternate Tax - MAT	728
13.5	Alternate Minimum Tax - AMT	735

Division Fourteen

RTI, Ombudsman

14.1	RTI - Right to Information	739
14.2	Ombudsman	748

Division Fifteen

Drafting of Deeds

15.1	Introduction	758
15.2	Document	759
15.3	Deeds poll and indenture	759
15.4	Stages in business contracts	759
15.5	Simple words	759
15.6	Figures and words	760
15.7	Components or parts of a document	760

	PAGE
15.8 Non-operative parts of a deed	760
15.9 Operative parts of a deed	763
15.10 Stamp duty	765
15.11 Registration	766
15.12 Precautions	767

Division Sixteen

Agreement, MOU

16.1 Agreement - Meaning of	769
16.2 When agreement deemed to be void	769
16.3 Who can sign an agreement	769
16.4 An agreement does not require attestation	770
16.5 Stamp duty on agreement differs from State-to-State	770
16.6 Registration in case of Immovable property worth Rs.100 or more is compulsory	770
16.7 For MOU's refer Chapter 46 (case studies)	770

Division Seventeen

Gift, Wills, Family Arrangements

17.1 Gift	772
17.2 Wills	777
17.3 Family Arrangements	784

Division Eighteen

Power of Attorney etc.

18.1 Power of Attorney	788
18.2 Indemnity and Guarantee	790

Division Nineteen

Lease, Rent, License etc.

19.1 Lease	793
19.2 Rent	793
19.3 Leave & license	794

	PAGE
19.4 Lease v. License	794
19.5 Advantages of lease	795

Division Twenty

Sale/Transfer of Properties

20.1 Movable Property	797
20.2 Immovable Property	800
20.3 Taxation of Immovable Property Transactions	809

Division Twenty One

Tax Audit

21.1 Meaning of Audit	830
21.2 Objective	831
21.3 Applicability of tax Audit (Section 44AB)	831
21.4 Computation of Total Turnover in certain Specified cases	833
21.5 Reporting	833
21.6 Due dates of tax audit	834
21.7 Penalty for non-compliance (Section 271B)	834
21.8 Tax audit checklist for professionals	834
21.9 Documentation for tax audit	835
21.10 Compliance with standards of auditing in tax audit	836

Division Twenty Two

Income Computation & Disclosure Standards

22.1 Why ICDS?	841
22.2 Applicability	841
22.3 Significant Amendments in relation to notified Income Computation and Disclosure Standards	841
22.4 Notified Income Computation and Disclosure Standards	843
22.5 Income Computation and Disclosure Standard I: Accounting Policies	844
22.6 Income Computation and Disclosure Standard II: Valuation of Inventories	845

	PAGE
22.7 Income Computation and Disclosure Standard III: Construction Contracts	848
22.8 Income Computation and Disclosure Standard IV: Revenue Recognition	851
22.9 Income Computation and Disclosure Standard V: Tangible Fixed Assets	852
22.10 Income Computation and Disclosure Standard VI: Effect of change in Foreign Exchange Rates	854
22.11 Income Computation and Disclosure Standard VII: Government Grants	857
22.12 Income Computation and Disclosure Standard VIII: Securities	859
22.13 Income Computation and Disclosure Standard IX: Borrowing Cost	861
22.14 Income Computation and Disclosure Standard X: Provisions, Contingent Liabilities and Contingent Assets	863

Division Twenty Three

Virtual Digital Assets

23.1 Background	867
23.2 Recent developments	868
23.3 Definition	869
23.4 Tax on income from virtual digital assets	869
23.5 Tax Deduction At Source – Section 194S	870
23.6 Gifting of Virtual Digital Assets	870
23.7 Conclusion	871

Division Twenty Four

Significant Amendments by Finance Act, 2023

◆ Significant Amendments by Finance Act, 2023	872
---	-----

Division Twenty Five

Prohibition of Benami Property Transactions Act, 1988

25.1 Introduction	888
25.2 Key Definitions	888
25.3 Prohibitions under Benami Act	891

	PAGE
25.4 Authorities and Jurisdiction	892
25.5 Notice and attachment of property involved in benami transaction	894
25.6 Manner of Service of notice	895
25.7 Adjudication of Benami property	895
25.8 Confiscation of Benami Property	897
25.9 Management and Possession of the property confiscated	898
25.10 Procedure and Powers of Appellate Tribunal	898
25.11 Appeals to Appellate Tribunal	898
25.12 Rectification of mistakes	899
25.13 Right to Representation	900
25.14 Appeal to High Court	900
25.15 Penalties under Benami Act	901
25.16 Proof of entries in records or documents and Previous Sanction	901
25.17 Certain Transfers to be <i>null</i> and <i>void</i>	902
25.18 Offences by Companies	902
25.19 Notice not to be invalid on certain grounds	903
25.20 Prosecution of action taken in good faith	903
25.21 Proceeding against legal representative	903
25.22 Act to have overriding effect	903

Book Two : Case Studies

Division Twenty Six

Tax Practice

26.1 Form 39	909
26.2 Certificate by Assessing Officer	911
26.3 Certificate by the senior	912
26.4 Form 40	913
26.5 Form 38	914
26.6 Letter of engagement (from client to the tax practitioner)	915

	PAGE
26.7 Schedule of recommended fees by ICAI (The Institute of Chartered Accountants of India)	918
26.8 Power of attorney : General	929
26.9 Power of attorney : Specific	931
26.10 Vakalatnama	933
26.11 Time sheet	935
26.12 Unique file No. in computer	936
26.13 Grouping of files	938
26.14 Front side and inside of file	939
26.15 SMS	941
26.16 Case diary	942
26.17 Message slip	943
26.18 Daily report	944
26.19 Dispatch register	945
26.20 Inward register	946
26.21 Due date register	947
26.22 Memo : Presence required	948
26.23 Memo : Forwarding etc.	950
26.24 Memo : Requisition	952

Division Twenty Seven

Pre-Assessment Procedures

27.1 Proforma of Notice u/s 210(3)	953
27.2 Draft Reply to Notice issued u/s 210(3) after the last day of February	955
27.3 Draft Reply to Notice issued u/s 210(3) and advance tax paid	957
27.4 PAN Application - Instructions	958
27.5 TAN Application - Instructions	964
27.6 Correction/change in PAN data or surrender of PAN	965
27.7 Correction/change in TAN data or surrender of TAN	970
27.8 Notice u/s 272B for having Duplicate PAN	971
27.9 Reply to Notice issued u/s 272B	972

Division Twenty Eight

Assessment - Principles and Issues

28.1	Basics - Assessment Procedure	976
28.2	Scrutiny Assessment - Tools	1020
28.3	Scrutiny Assessment - Issues	1063
28.4	Re-opening of Assessment	1196
28.5	Post-Search Assessment	1222

Division Twenty Nine

Rectification of Mistake

29.1	Filing a Rectification application under section 154 to the prescribed Income Tax authority	1261
29.2	Credit not allowed for TDS in intimation u/s 143(1)	1266
29.3	Interest wrongly charged u/s. 234B/234C	1268
29.4	Error of principle - Same income considered twice	1270
29.5	Deduction u/s 80-IAC not increased and Totalling Mistake	1272
29.6	Deduction u/s 80-IA has to be allowed at a higher figure than claimed in the return of income with reference to business income as assessed	1274
29.7	Set off not allowed for brought forward losses in the past	1276

Division Thirty

Revision

30.1	<i>Ad hoc</i> disallowances out of expenses - Time for filing appeal has expired	1279
30.2	Disallowance out of expenses - Deduction u/s 80HHC not increased correspondingly	1285
30.3	Addition for low withdrawals and deduction u/ss 80TTA and 80G not granted	1289
30.4	Revision Petition to challenge	1292
30.5	Assessee's income from retail trade and covered by sec. 44AF - <i>Ad hoc</i> disallowance out of expenses	1295
30.6	<i>Explanation</i> in response to Notice u/s 263 - No interest offered on FDR of ₹ 1 Crore	1298

30.7	CIT proposes 263 against post search assessment	1300
30.8	Disallowance under section 36(1)(iii) cannot be attracted where own surplus fund has been utilised to give interest free loans to its sister concern	1307

Division Thirty One

Appeals to JT. CIT(Appeals)/CIT(Appeals)

31.1	Reconciliation of Income Returned and Assessed	1314
31.2	Filing an Appeal to JT. CIT (Appeals)/CIT (Appeals) in response of an order u/s. 143(3) under the new Faceless Appeal Scheme, 2021	1316
31.3	<i>Ad hoc</i> disallowances out of manufacturing and administrative expenses - Challenging by filing appeal before JT. CIT (Appeals)/CIT(Appeals)	1321
31.4	Surrender of ₹ 15,00,000 during search retracted - Retraction not accepted by Assessing Officer - Filing first appeal	1330
31.5	Assessment reopened - Income of Benamidar included in reassessment - Filing of Appeal	1333
31.6	Books of account rejected and income estimated by invoking sec. 145 read with sec. 144 - Routine disallowance of expenses - Filing of appeal before JT. CIT (Appeals)/CIT(Appeals)	1337
31.7	No real delay in filing appeal	1341
31.8	Condonation of delay	1342
31.9	Additional grounds of appeal before JT. CIT (Appeals)/CIT(Appeals)	1344
31.10	Additional evidence - Rule 46A	1346
31.11	<i>Ad hoc</i> disallowances in first year of business	1348
31.12	Written submissions before JT. CIT (Appeals)/CIT(Appeals)	1350
31.13	Routine disallowance out of expenses on ground of unverifiable nature and alleged personal use	1354
31.14	Petition to grant stay of demand	1357
31.15	Disallowances and Addition for low withdrawals - Draft of First Appeal	1359
31.16	Power of Attorney to argue before JT. CIT (Appeals)/CIT(Appeals)	1363

	PAGE
31.17 Material privately obtained by AO - Used without giving opportunity to the assessee	1365
31.18 Disputes in the Directors of the Company - Inability to produce record before AO	1367
31.19 Withdrawal of appeal before JT. CIT (Appeals)/CIT(Appeals)	1370
31.20 Order by JT. CIT (Appeals)/CIT(Appeals) granting withdrawal of appeal	1371
31.21 The authorities have to be guided by the legal evidence and not on general observations based on statements, reports from investigation wing probabilities, human behaviour, <i>modus operandi</i> etc.	1372

Division Thirty Two

Appeals to - ITAT - High Court - Supreme Court _____

32.1 Appellate Tribunal Check List - Proforma	1377
32.2 Appellate Tribunal Check List - Filled in	1379
32.3 Filing an appeal before ITAT	1380
32.4 Covering letter for filing Paper Book and Power of Attorney before ITAT	1384
32.5 Power of Attorney to argue ITAT appeal	1386
32.6 Paper Book Index	1388
32.7 Filing Cross Objections to ITAT	1390
32.8 Petition for delay condonation	1393
32.9 Stay Petition before Appellate Tribunal	1395
32.10 Additional grounds of appeal and additional evidence	1398
32.11 Petition for rectification of mistake before ITAT	1401
32.12 Written Submissions before ITAT	1404
32.13 Objections to departmental Paper Book	1412
32.14 Request to ITAT to direct Assessing Officer for production of relevant documents	1415
32.15 Request for preponement	1418
32.16 Compilation of decisions relied upon	1419
32.17 Another Compilation - Additional evidence	1421
32.18 Effect to ITAT Order	1422
32.19 Effect to ITAT Order - Response to outstanding demand	1425

32.20	Appeal to High Court against ITAT Order	1429
32.21	SLP - Settlement Commission could not dispose of by the cut off date - Abatement of the proceedings to AO as per sec. 245HA - High Court declined to interfere	1432

Division Thirty Three

Interest payable by assessee

33.1	Interest payable by assessee	1437
-------------	------------------------------	-------------

Division Thirty Four

Penalties

34.1	Keeping penalty proceedings in abeyance : Brief Petition	1442
34.2	Keeping penalty proceedings in abeyance : Detailed Petition	1444
34.3	Routine Disallowances out of Expenses - Concealment	1447
34.4	Penalty u/s 271(1)(c) - <i>Explanation</i> on Merits	1448
34.5	Reply to Assessing Officer for penalty u/s 271(1)(c) - Addition because method of accounting is changed by the Assessing Officer	1452
34.6	First Appeal partly allowed - Both the assessee and department have filed appeal to ITAT - ITAT appeal is pending decision - <i>Explanation</i> on merits	1454
34.7	Concealment penalty - Addition of ₹ 2 Lac on agreed basis	1462
34.8	Loss reduced on assessment - Old decisions in favour of no penalty in such cases - Legal position nullified by amendment in <i>Explanation 4</i> to sec. 271(1)(c) w.e.f. 1.4.2003 - Whether applicable to assessment year 2002-03 for which assessment is completed in March, 2006	1464
34.9	Dropping the penalty proceedings u/s 271AAC as addition u/s 68 is not tenable	1466
34.10	Application to grant immunity from imposition of penalty u/s 270A	1469
34.11	An application to the Assessing Officer to grant immunity from imposition of penalty under section 270A and from initiation of proceedings under section 276C or section 276CC shall be made in Form No.68	1471

Division Thirty Five

Prosecution

35.1	Hearing opportunity by CIT before launching prosecution - Filing of petition	1473
35.2	Department has already filed prosecution - The assessee wants to file a petition for compounding - Covering Letter	1476
35.3	Compounding Petition	1477

Division Thirty Six

Refunds

36.1	Revalidation of Refund Voucher	1481
36.2	Proforma of Indemnity Bond	1482
36.3	Letter of Grievance	1483
36.4	Refund due to Order of JT. CIT (Appeals) or CIT(Appeals)	1484
36.5	Refund Voucher lost by bank	1485
36.6	Indemnity Bond - Refund Voucher lost by bank	1487
36.7	Petition for fresh refund in case of deceased	1488
36.8	Indemnity Bond by Legal Heir	1490
36.9	Affidavit - Refund due to Order of ITAT	1491
36.10	Refund - Due to claim of advance tax challan not taken on Return of Income	1493

Division Thirty Seven

Dispute Resolution Panel

37.1	Filing objections against the draft order of Dispute Resolution Panel within the specified period in Form No. 35A.	1495
37.2	Filing Application for resolution of dispute before the Dispute Resolution Committee under Rule 44DAB.	1497

Division Thirty Eight

Survey

38.1	Survey u/s 133A - Books of account and other documents impounded - Statements recorded - Inspection, photocopy and certified copy of Statements recorded	1501
-------------	--	------

	PAGE
38.2 Survey u/s 133A - No proceeding pending - Release of impounded books etc.	1504
38.3 CIT calling report from Assessing Officer - Release of Books of account etc. impounded u/s 133A	1506
38.4 Actual release of books of account etc. u/s 133A by Assessing Officer	1507

Division Thirty Nine

Search & Seizure

39.1	Departmental Rules for Searches and Seizures	1510
39.2	Seizure of Ornaments - CBDT Circular	1514
39.3	Performa of Search Warrant	1515
39.4	Preliminary Statement of person searched before actual commencement of search	1518
39.5	Language in which statement can be recorded	1519
39.6	Search party asking for some minute details towards the close of the search when the person is exhausted	1520
39.7	Unlikeable situation may surface such as incomplete cash book	1521
39.8	Requisition of books of account of earlier years	1522
39.9	Incomplete and haphazard data on computer	1523
39.10	Purchase of immovable property	1525
39.11	Enquiry about jewellery - Whether new?	1526
39.12	Purchase of agricultural land by minors, gift received and gift given	1528
39.13	An irrelevant question by the search party	1529
39.14	Surrender of income to seek immunity from penalty for concealment in the case of a search	1530
39.15	Surrender of income to seek immunity from penalty for concealment in the case of a search by harmonizing various items	1531
39.16	Panchnama - Search & Seizure action u/s 132	1533
39.17	Annexures to Panchnama - Nature and significance	1537
39.18	Annexure for Books of Account etc.	1539
39.19	Annexure for Bullion/Jewellery	1540

	PAGE
39.20 Annexure for Cash	1541
39.21 Annexure for Other Assets	1542
39.22 Annexure for Stock	1543
39.23 Search and Seizure - Inspection, Photocopy and Certified copy of statements recorded	1544
39.24 Restraint Order u/s 132(3) - Proforma	1546
39.25 Life of Restraint Order u/s 132(3)	1548
39.26 Very old restraint Order u/s 132(3) for NSCs - Post Office insists for its formal recall for payment of maturity value of NSCs	1550
39.27 Omnibus or highly generalised restraint order to bank	1552
39.28 Restraint order for bank account of persons not searched, etc.	1555
39.29 Restraint order issued for disclosed bank accounts	1557
39.30 Restraint order for bank account opened in current financial year	1559
39.31 Restraint order issued for stock-in-trade and sealing of warehouses	1562
39.32 Restraint order issued for residential house and its sealing	1565
39.33 Revoking Restraint order u/s 132(3)	1568
39.34 Search and Seizure - Cash Seized - Release for adjustment towards Advance Tax for current financial year and existing tax liabilities	1570
39.35 Request for release of assets seized for payment of tax	1572
39.36 Release of Jewellery against Bank Guarantee	1574
39.37 Request for release of seized valuables - All assessments completed - Due taxes paid	1576
39.38 Interest u/s 244A on cash kept deposited in PD Account	1578
39.39 Requisition u/s 132A - Proforma of Warrant	1580
39.40 Proforma of notice u/s 153A(a)	1582
39.41 Objection to notice u/s 153A(a) and request for inspection, copy etc.	1584
39.42 Formal compliance of notice u/s 153A	1587
39.43 Assessee not aware of requisition u/s 132A - Notice from Assessing Officer u/s 153A - Representation before ADI (Investigation) and Assessing Officer	1589

39.44	Requisition u/s 132A - Cash seized by police handed over in supurdagi of Court - Objections before Court	1591
--------------	--	-------------

Division Forty

Tax Deduction at Source

40.1	Proforma of Notice u/s 201(1)	1598
40.2	Proforma of Report of Short Deduction/Collection	1601
40.3	Proforma of Report for Challans mismatch	1603
40.4	Reply to the Notice u/s 201(1)	1604
40.5	Proforma of Order u/s 201(1)	1606
40.6	Shortfall in deduction of TDS due to <i>bona fide</i> wrong impression, under wrong provision of TDS, don't attract disallowance u/s 40(a)(ia)	1608
40.7	Application for grant of certificate for determination of appropriate proportion of sum (other than Salary), payable to non-resident, chargeable to tax in case of the recipients	1611

Division Forty One

Recovery of Tax

41.1	Formal Letter for Stay of Demand upon filing appeal before CIT(Appeals)	1622
41.2	Stay of concealment penalty when its quantum appeal is decided in assessee's favour	1625
41.3	Where appeal decided in assessee's favour in earlier years - Stay of Demand	1627
41.4	Petition to CIT to Direct Assessing Officer for Stay	1630
41.5	Release of Attachment made u/s 226(3)	1632

Division Forty Two

Trust, Mutuality, Charity

42.1	Charitable Trust Deed	1633
42.2	Corpus Donation Letter	1643
42.3	Form 10A	1644
42.4	Form 10AB	1655

Division Forty Three

Firm

43.1	Simple Partnership Deed	1664
43.2	Partnership Deed for a new Firm	1667
43.3	Partnership Deed upon conversion of proprietary business into a partnership	1674
43.4	Covering letter to Client	1680
43.5	Deed of Retirement	1682
43.6	Partnership Deed for recording change in constitution on account of simultaneous admission and retirement of partners	1686
43.7	Notice by Minor upon attaining majority	1694
43.8	Public Notice of Dissolution	1695
43.9	Dissolution Deed of a Partnership Firm	1696

Division Forty Four

LLP - Limited Liability Partnership

44.1	Simple LLP Agreement	1701
44.2	LLP Agreement for a new LLP	1711
44.3	LLP Agreement on conversion	1723
44.4	Covering letter to client	1733
44.5	Consent letter of partner being an individual	1735
44.6	Consent letter of designated partner being an individual	1736
44.7	Consent letter of partner in capacity of a nominee of a body corporate	1737
44.8	Consent letter of designated partner in capacity of a nominee of a body corporate	1738
44.9	Resolution by company to become partner and appoint nominee	1739
44.10	Ratification of the LLP Agreement	1740
44.11	Resolution to ratify the LLP Agreement	1742
44.12	Subscriber Sheet	1743

Division Forty Five

Right to Information - RTI

45.1	Form of Application	1744
45.2	Intimation for deposit of further fee	1749
45.3	Form of Notice to third party	1750
45.4	Transfer of application to other State Public Information Officer	1751
45.5	Forwarding of Application/Appeal	1753
45.6	Form of supply of information to the applicant	1755
45.7	Rejection Order	1757
45.8	Appeal under section 19 of the Right to Information Act, 2005	1758

Division Forty Six

Agreement, MOU

46.1	Awarding Contract by Government Corporation	1761
46.2	Selling Agency Agreement	1770
46.3	Agreement between a company and its director to be appointed as an employee to create employer-employee relationship	1773
46.4	Showroom space in Multiplex	1776
46.5	Agreement between a company and Non-Profit Organisation to support the program initiated by the Non-Profit Organisation through grant	1779

Division Forty Seven

AOP - Association of Persons

47.1	Formation of Association of Persons (AOP)	1782
------	---	------

Division Forty Eight

HUF - Hindu Undivided Family

48.1	Memorandum of total partition	1788
48.2	Petition u/s 171	1792

	PAGE
48.3 Draft notice u/s 171(2) by Assessing Officer conducting enquiry of claim of partition of the HUF	1794
48.4 Compliance to Notice u/s 171(2) by members of HUF	1796
48.5 Order u/s 171	1798
48.6 Memorandum of Reunion	1799

Division Forty Nine

GIFT

49.1 Gift Confirmation	1801
49.2 Memorandum for gift of Security	1803
49.3 Affidavit for gift by Cheque to minor	1805
49.4 Affidavit for gift to HUF	1806
49.5 Affidavit for gift of Ornaments	1808
49.6 Gift Deed for Gift to sister by Cheque	1810
49.7 Receipt of gift from HUF of Mama (Maternal uncle)	1812
49.8 Section 68 additions not tenable on grounds that relatives gave gift without any occasion	1814

Division Fifty

Wills

50.1 Simple Will – Giving entire Estate to wife	1816
50.2 Legacy in favour of various family members	1817
50.3 Joint Will of husband and wife	1819

Division Fifty One

Family Arrangements

51.1 Memorandum of Family Arrangement between two Separate Families	1821
51.2 Partnership - Family Arrangement for immovable property	1825

Division Fifty Two

Power of Attorney

52.1 General Power of Attorney by a lady proprietress	1829
52.2 Power of Attorney by Karta of HUF	1832

52.3	Special Power of Attorney	1835
52.4	General Power of Attorney by a Firm to its employee	1837
52.5	Special Power of Attorney to execute a Sale Deed	1840

Division Fifty Three

Indemnity and Guarantee

53.1	Indemnity Bond for Refunds due (Apart from Interest)	1842
53.2	Indemnity by a Partner Retaining Assets and Liabilities to Another Partner on the Dissolution of the firm	1844
53.3	Indemnity to Bank	1846

Division Fifty Four

Lease, Rent, Leave and License

54.1	Letting out premises with processing equipments	1848
54.2	Leave and License Agreement	1851

Division Fifty Five

Sale/Transfer of Properties

55.1	Draft letter for Sale of Vehicle	1854
55.2	Assignment of certain business assets	1856
55.3	Assignment of partnership business to a Private Limited Company as a going concern	1858
55.4	Agreement to Sell – Land/House	1860
55.5	Special Power of Attorney to present a sale deed before Sub-Registrar	1863
55.6	Sale deed - Flat	1865
55.7	Developer Agreement	1868
55.8	LLP - Contribution of immovable property	1872
55.9	Family Arrangement for immovable property contributed by Partners to the Partnership Firm	1873

Division Fifty Six

Tax Audit

56.1	Audit Engagement Letter for pre-deciding the terms and scope before entering into an audit engagement with an entity	1874
56.2	Simple management represent letter for tax audit by a company	1878
56.3	Draft unmodified Independent Auditor Report as per SA-700	1880
56.4	Sample positive confirmation request	1885
56.5	Sample negative confirmation request	1886

Division Fifty Seven

Prohibition of Benami Property Transactions Act, 1988

57.1	Benami Transactions (Prohibition) Amendments Act, 2016 cannot be applied retrospectively	1887
57.2	What are the principles governing determination of question whether transfer is a Benami transaction or not?	1909
57.3	◆ Burden of proof is on the person who alleges it to be a Benami transaction	1913
	◆ Investigating officer must form a reason to believe based on application of mind before passing an order	1913