



The Institute of Chartered Accountants of India Dhanbad Branch (CIRC)

(Set up by an Act of Parliament)



CA. Ranjeet Kumar Agarwal
President, ICAI

**ICAI elects
New Torchbearers
for the year
2024-25**



CA. Charanjot Singh Nanda
Vice-President, ICAI

E-Newsletter February 2024

Contact Us

405, 4th Floor, New Market, Bank More, Dhanbad -
826001, Jharkhand

Phone: 0326 - 2306336, , E-mail: dhanbad@icai.org,

9852176644

www.dhanbadicai.org

INDEX

SL. NO	CONTENTS	PAGE NO
01	Past Committee Members List	03-05
02	Managing Committee Members 2023-24	06
03	CPE Sub Committee 2023-24	07
04	E-Newsletter Sub Committee 2023-24	08
05	Article on Section 132(13) and 131 (1) (a) – Un Explored Provisions	09-10
06	List of CPE Meeting	11
07	Photo Gallery	12-14
08	Request for Members Participation	15

Disclaimer:

The opinions and views expressed in the e-newsletter are sole responsibility of authors/writers and Dhanbad branch committee has no responsibility on emergence of any dispute and difference in opinion and facts of the laws referred therein.

Past Committee Members of Dhanbad Branch of CIRC of ICAI

<i>TERM</i>	<i>CHAIRMAN</i>	<i>VICE-CHAIRMAN</i>	<i>SECRETARY</i>	<i>TREASURER</i>
1990-92	 H.P.LALA	 S.P.AGARWAL	 P.S.KESHRI	 R.K.PATNIA
1992-93	 S.P.AGARWAL	 D.N.SINHA	 P.S.KESHRI	 R.K.PATNIA
1993-95	 S.P.AGARWAL	 R.K.P.SHAH	 P.S.KESHRI	 R.K.PATNIA
1995-98	 D.N.SINHA	 S.K.GUPTA	 K.K.HARODIA	 P.K.GUTGUTIA
1998-00	 P.S.KESHRI	 I.M.MEHTA	 R.J.MATALIA	 S.K.PASARI
2000-01	 I.M.MEHTA	 S.K.GUPTA	 R.J.MATALIA	 S.K.PASARI
2001-02	 R.K.PATNIA	 S.P.KESHRI	 A.K.MOOKIM	 N.K.SINGH
2002-03	 P.K.GUTGUTIA	 S.P.KESHRI	 N.K.SINGH	 M.K.BALUKA

Past Committee Members of Dhanbad Branch of CIRC of ICAI

TERM	CHAIRMAN	VICE-CHAIRMAN	SECRETARY	TREASURER
2003-04	 K.K.HARODIA	 A.K.MOOKIM	 N.K.SINGH	 M.K.BALUKA
2004-05	 R.J.MATALIA	 S.K.PASARI	 SHYAM PASARI	 R.K.AGARWAL
2005-06	 S.K.PASARI	 N.K.SINGH	 SHYAM PASARI	 R.K.AGARWAL
2006-07	 A.K.MOOKIM	 L.K.JHUNJHUNWALA	 R.B.GOEL	 SHYAM PASARI
2007-08	 R.B.GOEL	 ARUN KUMAR	 L.K.JHUNJHUNWALA	 DEEPAK VERMA
2008-09	 L.K.JHUNJHUNWALA	 DEEPAK VERMA	 ARUN KUMAR	 AMIT DALMIA
2009-10	 ARUN KUMAR	 DEEPAK VERMA	 SHYAM PASARI	 AMIT DALMIA
2010-11	 GOPAL AGARWAL	 SUNIL KUMAR MEHTA	 RAJESH KUMAR SINGHAL	 DEEPAK VERMA

Past Committee Members of Dhanbad Branch of CIRC of ICAI

TERM	CHAIRMAN	VICE-CHAIRMAN	SECRETARY	TREASURER
2011-12	 SUNIL KUMAR MEHTA	 SHYAM PASARI	 RAJESH KUMAR SINGHAL	 AMIT DALMIA
2012-13	 SHYAM PASARI	 RAJESH KR SINGHAL	 AMIT DALMIA	 VINAY KR. AGARWAL
2013-14	 AMIT RAJ GUPTA	 ANANT BHARTIA	 SHYAM S. SAH	 NAMAN KR. DOKANIA
2014-15	 ANANT BHARTIA	 SHYAM S. SAH	 RAHUL AGARWALLA	 SUNIL KR. DAS
2015-16	 SHYAM S. SAH	 RAHUL AGARWALLA	 SUNIL KR. DAS	 NAMAN KR. DOKANIA
2016-17	 RINKEY THACKER	 LUCKY PAL SINGH	 PRATIK GANERIWAL	 MOHIT KR. BANSAL
2017-18	 MOHIT KR. BANSAL	 ANUP AGARWAL	 VISHAL KR AGARWAL	 RAHUL .KR SINGHANIA
2018-19	 VISHAL KR AGARWAL	 ANUP AGARWAL	 RAHUL .KR SINGHANIA	 MOHIT KR. BANSAL
2019-20	 RAHUL .KRSINGHANIA	 CHARANJEET S. CHAWLA	 SHIWAM AGARWAL	 RAHUL KR. AGARWAL
2020-21	 CHARANJEET S. CHAWLA	 PRATIK GANERIWAL	 SHIWAMAGARWAL	 RAHUL .KR SINGHANIA
2021-22	 PRATIK GANERIWAL	 SHIWAM AGARWAL	 RAHUL KR AGARWAL	 CHARANJEET S. CHAWLA
2022-23	 CA SANDEEP PANWAR	 SAURAV AGARWAL	 RAHUL SUREKA	 SUBHAM KHANDELWAL



Managing Committee 2023-24

Dhanbad Branch of CIRC of ICAI



CA SAURAV AGARWAL



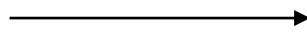
CHAIRMAN

CA RAHUL SUREKA



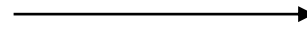
VICE-CHAIRMAN

CA SUBHAM KHANDELWAL



SECRETARY

CA NAND KISHORE TULSYAN



TRESURER

CA S. S JAISWAL



CICASA CHAIRMAN

CA SANDEEP PANWAR



EXECUTIVE MEMBER



CPE- Sub Committee Dhanbad Branch of CIRC of ICAI



CA R K PATNIA – Chairman

CA L K JHUNJHUNWALLA - Secretary

CA P K GUTGUTIA - Executive Member

CA SHYAM PASARI – Executive Member

CA ROHIT KR. PRASAD – Executive Member

CA RAHUL KR. SINGHANIA -Executive Member

CA EKJOT SINGH – Executive Member



The Institute of Chartered
Accountants of India
(Set up by an Act of Parliament)

ICAI Call Sahayata*

 **99975 99975**

One Stop Support
For Students, Members
and other Stakeholders

9 a.m. to 9 p.m. from
Monday to Saturday

*Beta Version Launched

SAHAYATA

ICAI Call Sahayata

(99975 99975)

One Stop Support for Students,
Members and other Stakeholders



E-Newsletter Sub Committee Dhanbad Branch of CIRC of ICAI



CA PRATIK GANERIWAL – Chief Editor

CA SUNNY KATESARIA -Editor

CA RICHA KUMARI – Editor

CA MRINALINI VERMA -Editor

CA ALISHA KUMARI - Editor

 The Institute of Chartered Accountants of India
Set up by an Act of Parliament
Board of Studies (Academic)

Smart Learning with ICAI BOS Mobile App

for Students & Members

A Perfect Amalgamation of Technology and Knowledge
Single platform where you can access all the requisite information for your learning needs

Salient Features

- Free Live Classes
- Ask Your Query
- Anytime Anywhere Classes
- Recorded Lectures with Unlimited Access
- Notes /Assignment/MCQs
- Renowned Faculty
- Live Doubt Sessions
- Guidance on How to Prepare for Examination
- Exam-oriented Approach

AVAILABLE ON

- ANDROID PLAY STORE
Version 1.20
- APPLE APP STORE
Version 3.0

SCAN NOW

ANDROID PLAY STORE | APPLE APP STORE



Contributed by:

Name-CA Rahul Sharma

Section 132(13) and 131 (1) (a) – Un Explored Provisions

Search and Seizure under CRPC and its reference under Section 132 (13):- Section 132 (13) of Income Tax Act 1961 make a reference of provisions on Search and Seizure contained under Criminal Procedure Code 1973. Importance of these provisions can be appreciated from the fact that even though the Law complying authority is Quasi judicial yet observance of these general law provisions have been made mandatory. There are some fundamentals of Justice delivery which are not confined to Courts but applies to all authorities. **Whosoever administer justice must be un biased this is basic requirement for healthy justice delivery whether it be court or quasi judicial body.**

In English law, **natural justice** is technical terminology for the rule against bias (*nemo iudex in causa sua*) and the right to a fair hearing (*audi alteram partem*). ... The mere fact that a decision affects rights or interests is sufficient to subject the decision to the procedures required by **natural justice**. There are three rules associated with concept of natural justice. The first one is **“Hearing rule”** which states that the person or party who is affected by the decision made by the panel of expert members should be given a fair opportunity to express his point of view to defend himself. Secondly, **“Bias rule”** generally expresses that panel of expert should be biased free while taking the decision. The decision should be given in a free and fair manner which can fulfil the rule of natural justice. And lastly, **“Reasoned Decision”** which states that order, decision or judgement of the court given by the presiding authorities with a valid and reasonable ground. **Section 93** of **CRPC** stipulates when warrant can be issued? It says Firstly When any summon, order or requisition has or would not been complied by the person and Secondly – When any Search and Seizure is necessary for inquiry, trial or other proceeding in general. Corresponding provisions in this context have been incorporated in Section 132 (1) (a) ,(b) and (c) under Income Tax Act 1961. Here in particular search and seizure can be conducted if Section 131 notice has or would not been complied with and in general if existence of unexplained money, bullian, jewellery or thing is suspected. Unlike courts departmental authorities can not initiate search and seizure to support their proceedings as section 132(1) is not inclusive. By issuing search an assessee can not be forced to produce material in his possession which is of incriminating nature. This is violation of Article 20(3) contained under Constitution.

Article 20 (3), invokes protection against self-incrimination and gives an accused the right to remain silent over any issue which tends to incriminate him. This protection by the Indian Constitution is also extended to suspects. Article 20 Clause 3, has been carefully crafted to protect the accused from further self-incriminating himself only if any statement of his might result in prosecution. For the benefit of the Courts, the Supreme Court has distinguished between the terms “witness” and “furnish evidence”, the former including furnishing statements from one’s own knowledge and the latter referring to simply presenting documents required by the court under which protection under Article 20(3) cannot be sought. Section 100 of CRPC gives right to free ingress and personal search to the search authority. Further it Cast responsibility that if person being searched is woman she should be searched by a woman with strict decency. Besides this search party is required to call upon two witness and prepare list of all things seized. A copy of this list has to be delivered to occupant of place and he shall be permitted to attend search.

As soon as the material is seized this has to be taken before authority issuing search. (As provided under section 101 of the code). Other relevant provisions under the chapter are :- Any other person may aid in execution of serach warrant (section 38), warrant should be in writing, signed by issuing authority and should possess seal of the authority as well. Warrant shall remain in force until executed and cancelled by the coutr (Section 70).

Some leading case laws on the subject are as follows :-

In the case of [V. S. Kuttan Pillai v. Ramakrishnan](#), the procedural validity of search warrants was upheld, in which it was held that a search for the premises occupied by the accused did not in any way force him to provide evidence against himself and was thus not in violation of [Article 20\(3\)](#) of the Indian Constitution. In the case of [Matajog Dobby vs. H.C. Bhari](#), the court stated that in cases where statutory provisions have not been complied with, the credibility of evidence in support of the search may be diminished and the evidence provided may be disbelieved unless the defendant gives sufficient reasons for any non-compliance with the provisions. In the case of the [State of Maharashtra vs. Tapas D. Neogy](#), it was upheld that 'bank account' is to be ascertained as property under section 102 of the code and the authorities is empowered to seize the operation of such bank account in the event that these properties are specifically related to the commission of the offence for which the investigation is conducted (How ever under Income Tax Act Section 226 take care of it). In the case of the [State of MP vs. Paltan Mallah](#), it was held that the evidence obtained under illegal search is not completely ruled out unless it has caused the accused serious prejudice. The authorities have always been given the discretion to decide whether or not to accept such evidence. In the case of [Modan Singh vs. State of Rajasthan](#), it was held that if the evidence of the prosecuting officer retrieving the missing items is compelling, it is not appropriate to deny the proof of recovery on the basis that seizure witnesses do not accept the version of the authority.

Section 131 (1) (a) – Discovery and Inspection :- One of the essential elements of the rule of law is its procedures. To run a fair trial, equal opportunities shall be given to both parties to access the documents related to the case. In the Civil Procedure Code, 1908, separate chapters are provided so that a fair trial is attainable by both the parties of the suit. After the plaint has been filed by the plaintiff and written statement by the defendant, if the parties feel that proper facts were not disclosed in the suit, either of them can ask for the documents to obtain proper facts of the case. **However this has been made power of the departmental authorities but when it has been specifically awarded to authorities it must be inherent power of the assessee as well.** Since fundamental principal of justice is to remain unbiased. **Futher when it is described as a power of appellate authority/administrative aouthroty – then considering it's borrowing from CPC it should be exercised by assess as well.** This section empowers to serve interrogatories against each other (As it is originally described under CPC) interrogatories. More importantly submission service and reply of interrogatories need more discussion being never discussed and emphasized. Order XI speaks that court (administering department) may deliver interrogatories in writing for examination of any party. Interrogatories not related with the matter in question shall be deemed irrelevant and can not be served. Interrogatories must be served in form 2 of Appendix C of CPC 1908. **If the interrogatory is scandalous, irrelevant or not exhibited bonafide for the purpose of the suit or that the matter inquired into are not sufficiently material at that stage then it can be objected at that stage. This protection is to both parties as same is the intent of CPC.** Interrogatories shall be answered by affidavit with in 10 days or extended time. If answer is insufficient or omission to answer is on one part then an order can be made for answer or further answer or further answer to the party concerned by the justice administering authority. Any party to the suit can apply to the court (Here appellate Authority) for discovery of documents in possession or power of opposite party. Court (Here appellate Authority) can order production of documents under rule 14 to any party. Notice to produce shall be in Form 7 to appendix 'C' of the code with such variation as circumstances may require. Court may on the application of the party objecting notice to produce document, make an order for inspection in such place and in such manner as it think fit.

List of CPE / Non CPE Meeting Organized by Dhanbad Branch

SI No	Date	Seminar Topic	Jointly With	Faculty	CPE Hours
01	08.02.2024 3:30 pm to 6:30 pm	MSME Manthon	-	CA Sunny Katesaria Mr. Sujeet Kumar	03
02	15.02.2024 4 pm to 6 pm	Budget & Recent Changes	S.Vaidyanath Aiyar Memorial	CA Shyam Pasari	02
03	22.02.2024 4 pm to 6 pm	GST – The Unsolved Paradox	-	CA L K Jhunjhunwalla	02

Classes for CA Students

SI No	Start Date	End Date	Course Name/ Branch Name
01	12-02-2024	29-02-2024	ICITSS-OC-DHANBAD_4
02	24-01-2024	10-02-2024	AICITSSMCS-DHANBAD_2
03	05-01-2024	22-01-2024	ICITSS-IT-DHANBAD_7
04	24-01-2024	10-02-2024	ICITSS-IT-DHANBAD_8

PHOTO GALLERY

MSME Manthan on 08-02-2024



Budget & Recent Changes on 15-02-2024



GST – The Unsolved Paradox on 22-02-2024



Request for Members Participation

Dhanbad branch of CIRC of ICAI requests the members to come forward & share the articles (Professional & Other) to be published in the upcoming e-newsletter. The resource materials may be sent to dhanbad@icai.org with the subject line "Article Newsletter" along with a passport size photo.

