

ALL INDIA CENTRAL EXCISE & SERVICE TAX MINISTERIAL OFFICERS' ASSOCIATION

KOLKATA UNIT

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Ref. No. AICESTMOA/KOLU *EC meeting / 2018 - 19*

Date : *25/06/2018*

NOTICE

Committee
Sub: Intimation regarding an important lunch hour Executive meeting, will be held in the Association Room of AICESTMOA-KU, at M.S. Building (7th floor), Custom House, Kolkata, from 13.30 hrs. onwards on 09.07.2018 (Monday), regarding organizational and all Ministerial officers related issues - Request / Req.

With due respect, I beg to inform you that this Association is going to organize a lunch hour Executive meeting (CC Members alongwith all Zonal Secretaries) which will be held in the Association Room of AICESTMOA-KU, at M.S. Building (7th floor), Custom House, Kolkata, from 13.30 hrs. onwards on 09.07.2018 (Monday), regarding organizational and all Ministerial officers related issues as jointly decided in the last CC Meeting dated 21.06.2018 by all the present CC members. In this context, all the Central Committee members alongwith all Zonal Secretaries of this Association are here by requested to attend the said meeting positively. The Agenda points are as follows:

Agenda Points of the Meeting :-

- Recent All India Tours and all updates regarding All India and Zonal issues,
- Organizational and all Ministerial officers related issues,
- Funds of this Association and its operation in future course of action.
- All India Association's Convention which will be held on 04.08.2018 at Chandigarh.
- Misc.

Thanking you and oblige.

Prosenjit Pandey *25/06/2018*
(PROSENJIT PANDEY)
General Secretary

Copy forwarded for kind information and necessary action to :-

1. The Organising Secretaries of AICESTMOA-KU.
2. All Central Committee Members of AICESTMOA-KU.
3. All Zonal Secretaries of AICESTMOA-KU.

Office Of The Assistant Commissioner Of Service Tax Kolkata

**Prof. Katta Narasimha Reddy, Prof. E.
Siva Nagi Reddy, Prof. K. Krishna Naik**

Office Of The Assistant Commissioner Of Service Tax Kolkata:

A Study of Service Tax in India and its Analysis Dr. Makarand Raghunath Sakhalkar, 2018-03-05 Based on recommendations made by Chelliah Committee on Tax Reforms Service Tax was introduced for the first time in the year 1994. It is a Union levy with a selective approach whereby it is applicable to selected categories of services and not to all the services. The system of levy and collection of Excise Duties on goods is in existence since 1944 under Central Excise Act 1944. However, the concept of levy and collection of Service Tax on paid services was introduced in India for the first time in 1994 by the then Finance Minister Dr. Manmohan Singh. It is a tax levied on the transaction of certain specified services by the Central Government under the Finance Act 1994. It is an indirect tax which means that normally the service provider pays the tax and recovers the amount from the recipient of taxable service.

The Taxation of Fees for Technical Services on the Basis of Article 12A UN Model Convention David Orzechowski-Zölzer, 2024-05-21 Although rules on the allocation of taxing rights for fees for technical services have been provided for in bilateral tax treaties by African, Asian, and South American countries for decades, it was only in the 2017 update that the UN Model Tax Treaty included Article 12A on the matter, thus suggesting its inclusion in the tax treaty network of its Member States. Consequently, from a cross-border perspective, the interpretation of Article 12A is of great importance for both taxpayers and tax authorities. This book presents the first comprehensive analysis of the scope of technical services in comparison to ordinary non-technical services and the differentiation between Article 12A and other allocation rules of the UN Model. The book's analysis focuses on the interpretation of the concept of technical services by examining the historical evolution of Article 12 of the OECD and UN Models and the systematic context in which it is embedded. Aspects of this analysis examined include the following: the base erosion principle as justification for establishing source taxing rights without the physical presence of the service provider in the state in which fees for technical services arise; whether the term technical is sufficiently defined in the Commentaries to the UN Model or whether it shall be ascribed a different meaning to increase legal certainty for tax authorities and taxpayers; relevance of the OECD Model and its Commentaries as the basis for the UN Model and its Commentaries; rules of precedence concerning the application of Article 12A in relation to the other allocation rules of the UN Model; the connection between royalties and fees for technical services; application of Article 12A UN Model to challenges arising from the digitalized economy; and the allocation of taxing rights for fees for technical services rendered in a third state. Tax treaties of selected African countries are examined as these countries were the earliest adopters of the concept of fees for technical services into their tax treaty network. The book also provides an overview of literature and jurisprudence on country practices in Brazil, India, and other countries, as well as relevant documents of international organizations. This book provides practitioners, government officials, and academics with a deep understanding of the interpretation and application of Article 12A UN Model. It will prove of great value in preparing for tax treaty negotiations and also in informing and advising enterprises that intend

to conduct business in developing countries through the provision of specialized services *Compendium of GST Cases with Summary* Sanjiv Agarwal, Neha Somani, 2021-09-30 About the Book You have in your hands the sixth edition of the bi annual publication on judicial pronouncements on GST laws comprising of analysis of select cases along with the full text of judgments arranged chronologically and alphabetically The book is structured into three major parts viz General Constitutional matters Central State GST and Integrated GST including Compensation Cess and further divided into 22 chapters This edition covers select cases from various High Courts and Supreme Court reported from July 2020 Dec 2020 Pronouncements of Advance Ruling Authority AAR Appellate Advance Ruling Authority AAAR and National Antiprofitteering Authority NAA may be referred to in respective separate books *Kalyana Mitra: Volume 6* Prof. Katta Narasimha Reddy, Prof. E. Siva Nagi Reddy, Prof. K. Krishna Naik, 2023-01-31 Volume VI Architectural Studies The volume contains 34 articles by established scholars on Architecture and Architectonics who dealt in various historical contexts The topics covered in the volume include on Buddhist temples in China Cultural resource in architecture Jain temples Cave temples religious ideologies and temple constructions Chola temples Kakatiya temples and Islamic architecture The Volume serves as a source book for students research scholars and teachers of Indian Cave and temple architecture in its historical context This volume also highlights the love and affection of Prof P Chenna Reddy enjoys in the intellectual world The felicitation Volume is brought out in a series of 12 independent books covering a total of 460 articles Every volume contains two sections The first section contains the biographical sketch of Prof P Chenna Reddy his achievements and contribution to archaeology history and Society The second section of each volume is subject specific E g Volume I on Archaeology Volume II on Early and Medieval Indian History Volume III on Modern Indian History Volume IV on Epigraphy and Numismatics Volume V on Art Volume VI on Architecture Volume VII on Religion and Philosophy Volume VIII on Economy Trade and Commerce Volume IX on Literature Volume X Tribalore and Folklore Volume XI Contemporary India and Diaspora Volume XII Tourism and contains as many as 460 articles and contributed by renowned scholars **Kalyana Mitra: Volume 10** Prof. Katta Narasimha Reddy, Prof. E. Siva Nagi Reddy, Prof. K. Krishna Naik, 2023-01-31 Volume X Tribalore and Folklore Studies contains 36 articles contributed by scholars of eminence in the field The topics covered in the volume include Folk and Tribalore economic life of Koya tribe traditional knowledge of Santal community impact of Christianity on Indian Tribes Chenchus of Nallamalais Kotha tribe of Odisha Tribal revolt Folk dances Folk Theatre Folk songs and singers folk literature narratives and Folk and tribal festivals The volume serves as a source book for the students research scholars and teachers of Folk and Tribalore This volume also highlights the love and affection of Prof P Chenna Reddy enjoys in the intellectual world The felicitation Volume is brought out in a series of 12 independent books covering a total of 460 articles Every volume contains two sections The first section contains the biographical sketch of Prof P Chenna Reddy his achievements and contribution to archaeology history and Society The second section of each volume is subject specific E g Volume I on Archaeology Volume II on Early and Medieval

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Kalyana Mitra: Volume 1 Prof. Katta Narasimha Reddy, Prof. E. Siva Nagi Reddy, Prof. K. Krishna Naik, 2023-02-01 Volume I Archaeology covers various aspects of archaeological sites research carried out Worldwide It contains 53 articles contributed by reputed archaeologists and covers topics on Prehistory Rock art Indus Valley Iron Age Early history Early medieval history Ethno archaeology Palaeo Botanical studies and Museology in India and Southeast Asia This book serves as a valuable source book for students research scholars and teachers in Archaeology Ethno archaeology History and Museology who want to know about the evolution of mankind in different perspectives This volume also highlights the love and affection of Prof P Chenna Reddy enjoys in the intellectual world The felicitation Volume is brought out in a series of 12 independent books covering a total of 460 articles Every volume contains two sections The first section contains the biographical sketch of Prof P Chenna Reddy his achievements and contribution to archaeology history and Society The second section of each volume is subject specific E g Volume I on Archaeology Volume II on Early and Medieval Indian History Volume III on Modern Indian History Volume IV on Epigraphy and Numismatics Volume V on Art Volume VI on Architecture Volume VII on Religion and Philosophy Volume VIII on Economy Trade and Commerce Volume IX on Literature Volume X Tribalore and Folklore Volume XI Contemporary India and Diaspora Volume XII Tourism and contains as many as 460 articles

Kalyana Mitra: Volume 3 Prof. Katta Narasimha Reddy, Prof. E. Siva Nagi Reddy, Prof. K. Krishna Naik, 2023-07-27 Volume III Modern Indian History The volume contains 59 articles covering a wide range of topics including Historiography Christian Missionaries Women Education in Pre Independence period Social Forestry Mir Osman Ali Khan Ramji Gond Quit India movement Madras Presidency social reformers Rural transformation Peasant struggle Freedom struggle Mahatma Gandhi's tours in Telugu speaking areas Dr B R Ambedkar's contributions status of women in Pre Independence period Regulating Act of 1773 Dalit movement in South India Muslim reformers of India and Princely States Historiographical Trends etc This Volume serves as a valuable source book for students research scholars and teachers of historical studies for the people who want to know about the evolution of mankind in different perspectives This volume also highlights the love and affection of Prof P Chenna Reddy enjoys in the intellectual world The felicitation Volume is brought out in a series of 12 independent books covering a total of 460 articles Every volume contains two sections The first section contains the biographical sketch of Prof P Chenna Reddy his achievements and contribution to archaeology history and Society The second section of each volume is subject specific

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Susrutha Samhita Ramayana Puranas Literature of the Mughal period like Babur nama Annamayya Samkirtanas Women s Literature and poets This Volume serves as a source book for students research scholars and teachers of Literature Literary Criticism in historical context This volume also highlights the love and affection of Prof P Chenna Reddy enjoys in the intellectual world The felicitation Volume is brought out in a series of 12 independent books covering a total of 460 articles Every volume contains two sections The first section contains the biographical sketch of Prof P Chenna Reddy his achievements and contribution to archaeology history and Society The second section of each volume is subject specific E g Volume I on Archaeology Volume II on Early and Medieval Indian History Volume III on Modern Indian History Volume IV on Epigraphy and Numismatics Volume V on Art Volume VI on Architecture Volume VII on Religion and Philosophy Volume VIII on Economy Trade and Commerce Volume IX on Literature Volume X Tribalore and Folklore Volume XI Contemporary India and Diaspora Volume XII Tourism and contains as many as 460 articles and contributed by renowned scholars Kalyana Mitra: Volume 5 Prof. Katta Narasimha Reddy, Prof. E. Siva Nagi Reddy, Prof. K. Krishna Naik, 2023-01-31 Volume V ART This volume contains 47 articles by scholars of Art History representing various aspects of art It covers the topics like the Buddhist narrative art and Buddha s iconography with reference to Amaravati school of Art Jaina Art Terracotta art Iconography of Siva Vishnu Surya Mahishasuramardhini Ganesa Kartikeya Dikpalas and Navagrahas and a few articles on Kuchipudi dance and folk art forms This volume serves as a valuable source book for the students research scholars and teachers as well in the fields This volume also highlights the love and affection of Prof P Chenna Reddy enjoys in the intellectual world The felicitation Volume is brought out in a series of 12 independent books covering a total of 460 articles Every volume contains two sections The first section contains the biographical sketch of Prof P Chenna Reddy his achievements and contribution to archaeology history and Society The second section of each volume is subject specific E g Volume I on Archaeology Volume II on Early and Medieval Indian History Volume III on Modern Indian History Volume IV on Epigraphy and Numismatics Volume V on Art Volume VI on Architecture Volume VII on Religion and Philosophy Volume VIII on Economy Trade and Commerce Volume IX on Literature Volume X Tribalore and Folklore Volume XI Contemporary India and Diaspora Volume XII Tourism and contains as many as 460 articles and contributed by renowned scholars The Income Tax Reports ,2007 **IBPS RRB Guide for Office Assistant (Multipurpose) Preliminary & Mains Exam with 4 Online Practice Sets 6th Edition** Disha Experts, 2019-04-24 IBPS RRB Guide for Office Assistant Multipurpose Preliminary Mains Examination with 4 Online Tests 6th edition contains specific sections for Reasoning English Language Numerical Ability General Awareness with speacial reference to Banking and Computer Knowledge The book contains fully solved 2015 2016 2017 2018 Prelim Mains paper The book provides 4 Online Practice Sets 2 for Prelim 2 For the Main Exam for Office Assisstant so as to provide the aspirants with the relevent Mock Online experience The book contains to the point theory with illustrations followed by a set of exercise with solutions The book also covers a lot of questions from the past

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The Management Accountant ,2006 Kolkata (India) Research Studies ,1965 **Annual Report** India. Ministry of Finance and Company Affairs,2002 **Interpretation of Indirect Tax Statutes** Kishorilal,2021-05-30 About the book This book deals with the general rules of Interpretation and topics covered by the four main enactments pertaining to indirect taxes namely Customs Central Excise Services Tax and GST It also covers the general provisions relating to taxation such as classification valuation and demand pertaining to short recovery and refund of the excess payment It also covers the topics such as strict liability Res judicata other general concepts of law relating to taxation such as rule of stare decisis and exceptions to the rule of stare decisis Key features Concepts of interpretation of tax statutes lucidly explained Exclusive chapter on GST Service Tax Exhaustive coverage on Natural Justice and theory of precedent Special emphasis on the decisions of the CESTAT on all the topics Comprehensive coverage of cases on Levy of Customs Central Excise Service tax and GST Classification of goods and services Exemptions Valuation of goods and services CENVAT Credit Input Tax Credit Recovery of Tax dues Refund Rebate Small Scale Exemption *Indian Factories & Labour Reports* ,2004 Vols 1 contain separately paged sections Journal summaries Acts and notifications and Reports **Report** India. Parliament. Committee on the Welfare of Scheduled Castes and Scheduled Tribes,2012

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