



# Bombay Chartered Accountants' Society

## 'E-Learn' - A Virtual Learning Initiative

### Seminar on GAAR and Anti-avoidance Provisions

General Anti-avoidance Rule (GAAR) is a reality now. GAAR had been made effective from 1<sup>st</sup> April 2017 and recently tax audit report has been amended to include reporting/disclosure of arrangements attracting GAAR. There are serious consequences once GAAR provisions are invoked. GAAR is also recognised in OECD's BEPS programme. There are Anti-avoidance provisions in other laws as well. Tax payers and their advisors need to be updated and abreast about the latest developments in this field. Therefore, the BCAS International Taxation Committee had organised a full day seminar on GAAR and other Anti-avoidance Provisions. The Seminar was uniquely designed with a mix of Panel Discussions and Case Studies Presentations.

<b>Event held on</b>	16 <sup>th</sup> November 2018
<b>Validity</b>	30 days from the Date of Approval
<b>Venue</b>	Online Courseplay Platform
<b>Fees</b>	BCAS Members: Rs. 2100/- (including GST) Non-Members Rs. 2700/- (including GST)

Topics	Speaker
Key Note Address	CA Pinakin Desai
Panel Discussion 1- on Issues relating to GAAR, SAAR, JAAR & PPT (MLI)	<b>Chairman:</b> CA Kishor Karia <b>Panellists:</b> CA Geeta Jani, CA Padamchand Khincha, Mr. Kamlesh Varshney
Panel Discussion 2- on Issues relating to SAAR in India POEM, Deemed Income, Thin Capitalisation etc.	<b>Chairman:</b> CA Rashmin Sanghvi <b>Panellists:</b> CA Sushil Lakhani, CA Yogesh Thar, CA Karishma Phatarphekar
Case Studies in GAAR & Anti-Avoidance 1) GAAR and Structuring Inbound Investments – CA Pranav Sayta 2) GAAR Vis-à-vis Holding Company Structure – CA Ketan Dalal 3) Corporate Restructuring – Impact of Anti-avoidance – Dr. Anup Shah	<b>Chairman:</b> CA TP Ostwal