

# WEBINAR ON

# SEARCH, SEIZURE, ARRESTS, RECOVERY AND PROVISIONAL ATTACHMENT-INTRICACIES AND WAY FORWARD



PHD CHAMBER  
OF COMMERCE AND INDUSTRY

Friday, 23rd July 2021 from 2:00 pm to 5:00 pm

## Knowledge Partners



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## Online Media Partners



It has been almost four years since the introduction of Goods and Services Tax (GST), India's biggest tax reform, on 1 July 2017. While the businesses were still struggling to come to terms with the plethora of changes in the GST laws, the pandemic disrupted the business operations. When business entities are struggling for their survival amid pandemic COVID-19, GST department is issuing notices for conducting GST Audit, inspection, search, seizure and arrest.

With an aim to provide handholding to the taxpayers, the Indirect Taxes Committee of PHD Chamber is organizing a **Webinar on Search, Seizure, Arrests, Recovery and Provisional attachment – Intricacies and Way Forward on Friday, 23rd July 2021 from 02:00 pm to 5:00 pm.**

## TOPICS TO BE COVERED

- Legal Jurisprudence of Coercive actions by the Department during Search & Seizure and collection of tax revenue
- Constitutional validity of arrest provisions before adjudication
- Legal Jurisprudence of Arrest Provisions
- When inspection, search and seizure can be initiated

- Offences – Bailable & Non Bailable
- Various Penalty & Imprisonment provisions
- Legal validity of Recovery Proceedings in GST
- Provisional attachment of Property or Bank Account – When, Why and Recourse available
- Inspection of goods in movement and penalty proceedings u/s 129 & 130 with recent changes in Union Budget 2021
- Power to summon persons to give evidence and produce documents
- Access to business premises
- Officers to assist proper officers
- Legal Jurisprudence on Search and Seizure
- Constitutional validity of Search & Seizure by both CGST & SGST Authorities
- Whether any proceedings can be initiated by CGST Authority when the same is completed by SGST Authority or vice versa

## EMINENT SPEAKERS



**Mr. Bimal Jain**

Chairman

Indirect Taxes Committee



**Mr. Rohan Shah**

Advocate



**Mr. Sudipta  
Bhattacharjee**

Partner

Khaitan & Co



**Mr. Dharnendra  
Kumar Rana**

Partner

NITYA Tax  
Associates



**Mr. Shivam Mehta**

Partner

Lakshmikumaran &  
Sridharan

## PHD CHAMBER LEADERSHIP



**Mr. Sanjay Aggarwal**

President



**Mr. Pradeep Multani**

Senior Vice President



**Mr. Saket Dalmia**

Vice President

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**FOR ICSI / CMA MEMBERS**

Members of THE INSTITUTE OF COMPANY SECRETARIES OF INDIA and THE INSTITUTE OF COST ACCOUNTANTS OF INDIA will be awarded 2 credit hours. (Unstructured). Members are required to mention their membership no. in the registration form.

We look forward to your joining us at the webinar.

Warm regards,

**Dr. S P Sharma**

Chief Economist | DSG, PHDCCI



**For any query, please contact**

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