



TIOL 2nd National Taxation Awards 2021 & TIOL Tax Congress 2021

Held on February 26, 2022

A SUMMARY

Knowledge Partner

Deloitte.





OVERVIEW

On the occasion of TIOL 2nd National Taxation Awards 2021, 2nd TIOL Tax Congress 2021 was a knowledge-driven celebratory event organized by TIOL Knowledge Foundation, with the objective of recognizing the contributions of the taxpayers and the untiring efforts of the tax collectors, both motivated by the unifying goal of resource-cushioning the development efforts of the Governments.

Organized on February 26, 2022 at the Pullman Hotel in New Delhi, the event was graced by the dignitaries from the Central and State Governments; the Judiciary; the Finance Commission and the permanent apparatus of policy-making i.e the Revenue Bureaucracy.

The prominent speakers were the Hon'ble Union Minister for Road, Transport & Highways, Mr Nitin Gadkari; the former Deputy Chief Minister of Bihar and the Member of Parliament, Mr Sushil Modi, the sitting Judge of Hon'ble Supreme Court of India, Justice M R Shah, the Chairman of the 15th Finance Commission, Mr N K Singh, the Revenue Secretary, Mr Tarun Bajaj; the Secretary General of the World Customs Organisation(WCO),



Mr Kunio Mikuriya, the former AP High Court Judge and the former President of CESTAT, Justice Goda Raghuram, the Member(GST) from CBIC, Mr D P Nagendra Kumar; the Member(Legislation & System) from CBDT, Ms Pragya Sahay Saksena, the Vice President of ITAT, Mr Pramod Kumar, the former CBIC Chairman, Mr Najib Shah, and many others.

The most prestigious TIOL Fiscal Heritage Award was conferred on late Dr Raja J Chelliah for his lifetime contribution to the fiscal world. It was given away by Mr Gadkari and was received jointly by Dr Chelliah's two daughters who were present in person. The First Recipient of this Award was late Arun Jaitley, the former Union Finance Minister.

The Reformist State Award was bagged by the State of Orissa. This award is to cajole States and promote healthy competition among them to initiate innovative citizen-centric reform measures. Awards were also given away to CGST, SGST and Customs Commissionerates for their efficient taxpayers' services. No award was given to Income Tax Zones for lack of adequate votes from the taxpayers. Awards were also given away to MSMEs, Corporates, Fiscal Journalists, Tax Technology Service Providers and Facilitators of all types.

The presentation of the TIOL Awards was followed by the TIOL Tax Congress hosting FIVE Technical Sessions on issues relevant for both the Indian and the Global economies. There were distinguished speakers from India and abroad.



SPEAKERS

The speakers who participated in the TIOL National Taxation Awards ceremony shared several valuable insights borne out of their vast and rich experiences. Following are the key highlights of some of their apt observations and suggestions.



Mr. Nitin Gadkari

The Hon'ble Union Minister for Transport

- ◆ The Minister hailed the success of the GST, in light of the robust monthly collections. He paid homage to Dr Chellaiah and the reforms recommended by him.
- ◆ Mr Gadkari heaped praise on the role played by tax collectors and tax payers, stating the latter as being the most important component of the taxation system. He highlighted the need to celebrate tax payments by honest taxpayers and hailed the initiative taken by the TIOL to nourish the culture of legal compliance in the country.
- ◆ The Minister also drew attention to how the use of IT, AI and Big Data technologies could be harnessed to both increase revenue yields and also deter tax evaders.
- ◆ He underscored the importance of increasing tax revenues for funding the socio-economic schemes of the Government, ultimately contributing to the betterment of the nation.



Mr. Sushil Modi

Hon'ble Member of Parliament

- ◆ The fiscal expert among the politicians in India, Mr Modi talked about the scope for technology to unmask tax evaders and ensure better compliance.
- ◆ He underscored the need for tax advisers to encourage tax compliance, rather than plotting ways and means to evade payment of taxes.
- ◆ Mr Modi put special emphasis on the issue of demand for extending the Compensation Cess levy. He stated that the same had already been extended and it looks difficult to do much about it. This is so because the the Centre has borrowed funds in order to pay the Compensation Cess to the States and the same has to be repaid with interest.
- ◆ Mr Modi countered the oft-put argument about GST having snatched the sovereignty from States to collect taxes. He mentioned that the CGST component was not a separate levy which increased the price of goods, but rather a now-visible contemporary of the erstwhile Excise duty which was included in the price of the goods. He mentioned that adoption of GST has led to an increase in State revenues. Above all, he also drew a parity between the Centre and the States, with the former also having forfeited its right to levy Excise and Service Tax duties.

- ◆ Mr Modi highlighted the need to trim the list of exemptions in order to increase tax revenues. He observed that almost 50% of goods in the CPI basket are exempt today.
- ◆ On the issue of whether or not to bring Petroleum products under GST, Mr Modi strongly cautioned by observing that States are facing massive losses of about Rs Three Lakh Crores. He pegged the potential loss for the Centre at about Rs Five Lakh Crores. He was of the opinion that neither Centre nor State could afford to take such huge losses at this point in time.



Justice Mr. M R Shah

Sitting Judge of Hon'ble Supreme Court of India

- ◆ Tax should not be seen as a burden, since it is meant for collective welfare.
- ◆ Lauded the introduction of GST in the country. Acknowledged existence of some glitches in implementation, but urged for their resolutions through synergy between stakeholders.
- ◆ Tax havens are a problematic issue, as they offer low tax rates & banking secrecy to MNCs who then shift profits between tax jurisdictions, in order to avoid paying tax.

Mr. NK Singh

Chairman, 15th Finance Commission

- ◆ Lauded the role played by the TIOL National Taxation Awards in recognizing enhanced consciousness and encouragement for overcoming challenges in fiscal domain.
- ◆ Acknowledged the visionary sagacity of budget framers for leaving some room for financial uncertainties created by the COVID 19 pandemic.
- ◆ Highlighted the need for certain tax reforms in order maintain balance between macroeconomic stability and economic growth.
- ◆ Some suggestions for reform in the area of GST included – need for a revenue-neutral tax rate of 15%; scrapping of inverted duty structure; rationalization of rates & ensuring high level of tax compliance.
- ◆ In the area of Customs, he underlined that the tax rates require simplification, in keeping with the requirements of global trade. He also urged for simplification of the regulations to promote exports.
- ◆ In the area of Corporate tax, he took the view that rationalisation of corporate tax rate was an important instrument for increasing corporate tax compliance. He believed that gains from Corporate tax reductions would ultimately be translated into more investments.
- ◆ Stamp Duty reforms needed to check under-valuation of property.
- ◆ Professional taxes – Constitutional amendment needed to calibrate tax rates.





Mr. Tarun Bajaj

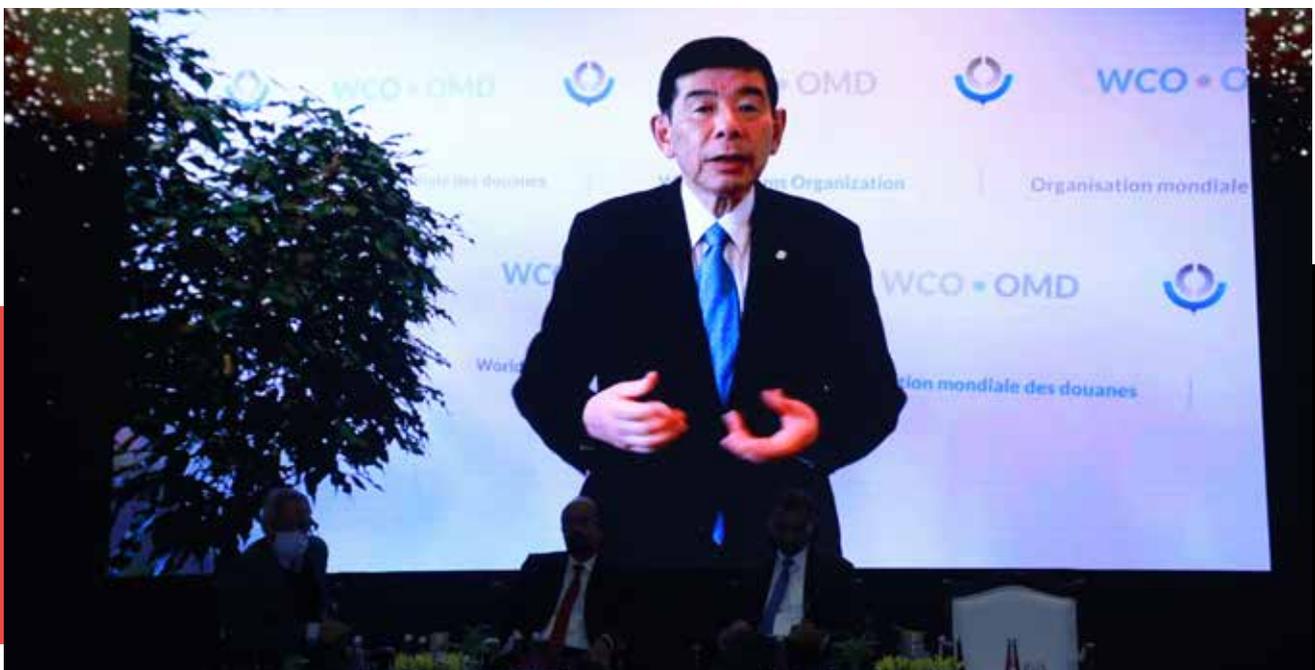
Secretary, Revenue, Govt of India

- ◆ Mr Bajaj called for dis-incentivizing the existing personal tax regime and to incentivize the new tax regime with no exemptions or deductions. The new tax regime, which became applicable from FY2020-21, was meant to simplify tax structure. Sharing his idea of a simplified tax regime, he stated it as being the one that had broader tax slabs, lower taxes and no deductions.
- ◆ Drawing from his experiences, he mentioned how a huge majority of ITRs filed were those declaring no taxable income and how only a miniscule fraction of taxpayers contributed to the tax kitty.
- ◆ While explaining how the new tax regime works, Mr Bajaj highlighted that it was important to simplify the tax system and remove exemptions that have been around for several decades. He also highlighted the dilemma the Government tackles while framing tax policies.
- ◆ He also called for pruning the list of deductions allowed to assesses and also discouraged the idea of allowing more deductions and exemptions.
- ◆ He also stressed on the need for complete revamp of the capital gains tax regime.

Mr Kunio Mikuria

Secretary General, World Customs Organisation

- ◆ The Secretary General of the WCO, Mr Mikuria, spoke about how the pandemic dented the global supply chain and also nudged the WCO to coordinate its efforts with the private sector and international organizations to batten down the collapsing supply chain of essential medical goods needed to take the corona virus.
- ◆ He recalled how quickly the WCO developed numerous tools to sustain the resilient supply chain through trade facilitation. Talking about supplies from e-Commerce platforms, the WCO prescribed standard procedures for filing electronic advance data for quick-footed clearance of goods by the Customs.
- ◆ He admitted that the world trade system is not a self-contained system. It hinges on global governance system which is in turn determined by political, social, technological and environmental forces.
- ◆ Talking about Industrial Revolution 4.0 and the emergence of new technologies Mr. Mikuriya stated that technologies are transforming the working eco-system for the Customs world over and would benefit them and customer operations.
- ◆ He also mentioned that such technologies also ignite challenges for the Customs in terms of illicit trade and hence the need for the Customs to keep investing into tech-driven investigating tools to shadow such offences.
- ◆ The Secretary General also highlighted the new roles the Customs is expected to play against the soaring number of Preferential Trade Agreements. New dimensions have been added in terms of environmental protection, protection of economic competitiveness.





Dr Arvind Panagariya

From Columbia University

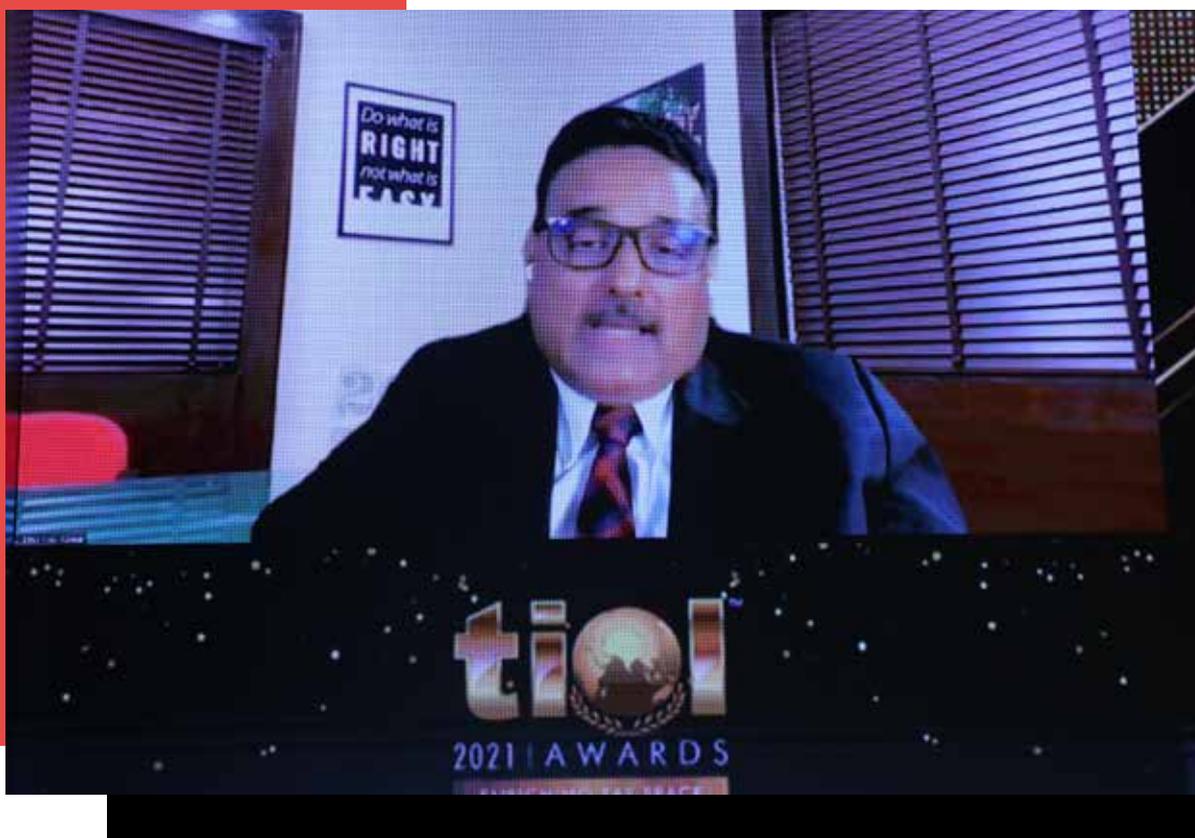
- ◆ Highlighted the need for investment in labor-intensive sectors of India, as this is one of the key job-creating sectors of the economy. He cited the examples of Apparel, footwear, furniture and likes of this.
- ◆ The proven method of faster economic growth worldwide has been the robust promotion of labour-intensive manufacturing industries;
- ◆ Joblessness is more acute for un-skilled and semi-skilled persons, who can only be employed in MSMEs, which have adversely been impacted by the pandemic.
- ◆ Focus on increasing exports in order to speed up economic recovery process. Exports can be increased by entering into more Free Trade Agreements with India's trading partners.
- ◆ Protectionist policies should be avoided as it shifts capital from more efficient sectors to protected sectors and does more harm to the economy;
- ◆ In place of raising tariff wall, Rupee depreciation is a better instrument to extend benefits to all sectors uniformly.
- ◆ On fiscal front, more focus needs to be put on quality of expenditure and Centrally-funded schemes should be allowed to fold up with an in-built sunset clause;
- ◆ For expanding GST tax base, exemptions need to be gradually phased out. Even essential goods of mass consumption should be marginally taxed so that entire population contributes to lift the tax to GDP ratio of India.



Justice Goda Raghuram

Former President, CESTAT

- ◆ With the 101st Constitutional Amendment being almost five-year-old, it perhaps required an amendment, for benefit of both tax practitioners as well as the tax administrators.
- ◆ The tax system had come a long way from being imperial imposition to a consultative process for harvesting more revenue.
- ◆ Talking of GST, he praised the conflict management being done by the Central and State tax administrators and the law-makers & noted that it may take a long training and modulation for them to understand that they are a part of the process which has brought in great change in the understanding of cooperative federalism.
- ◆ Limitations of language on policy making make impact on tax reforms.



Mr. Pramod Kumar

Vice-President, ITAT, Mumbai Bench

- ◆ A shift from the arm's length price to the formulary apportionment is required.
- ◆ India has been ahead in applying sourcing rules under the domestic law which is now recognised by market jurisdictions. The impact of anti-avoidance rules on investment decisions is relevant to be analysed.
- ◆ Instead of abandoning PE provisions, updating it to new age business models would be preferable since these PE provisions are now redundant.
- ◆ The co existence of the new market based nexus rules along with the existing PE provisions will be interesting to see in the future as there is lot of work for the policy makers to work with the complexity of the new market based nexus rules which are modified version of source rules.
- ◆ Tax rules prevalent today are very old and while a shift to new rules is being made, it is a compromise solution, with a sound solution to be expected in the future.

Mr. D P Nagendra Kumar

Member (GST), CBIC

- ◆ He emphasised that at the time of drafting of the GST laws, extensive inputs were culled out from international practices such as in UK, Singapore and Australia. Moving from an origin-based taxation to destination-based was a steep climbing.
- ◆ In the last four and half years, it has become a fully electronically-administered tax system.
- ◆ After studying e-invoicing system, particularly B2B in South Korea, India introduced e-invoicing from October 2020 & within one and half years, it became a soaring success. With such invoices available on real time basis, it can now be integrated for tax payment.
- ◆ It has also helped the businesses in vendor settlement & better tax compliance.
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Ms. Pragya Sahay Saksena

Member (Legislations & Systems), CBDT

- ◆ The government is continuously working to simplify and reduce the compliance burden of the TDS regime in a voluntary compliance regime.
- ◆ Tax department is examining GST data to see how the system could be further aligned.
- ◆ Regarding ledger accounts, she emphasized that improvements in the current computerized system has already resulted in a substantial reduction in credit mismatches.
- ◆ TDS was not just for tracking and enforcing tax compliance, for example the new TDS provision on freebies, but was also a statutory method of tax collection.
- ◆ The Tax Department was looking to issue Circulars for guiding taxpayers as and when complexities are identified.





Mr. Najib Shah

Former Chairman, CBIC

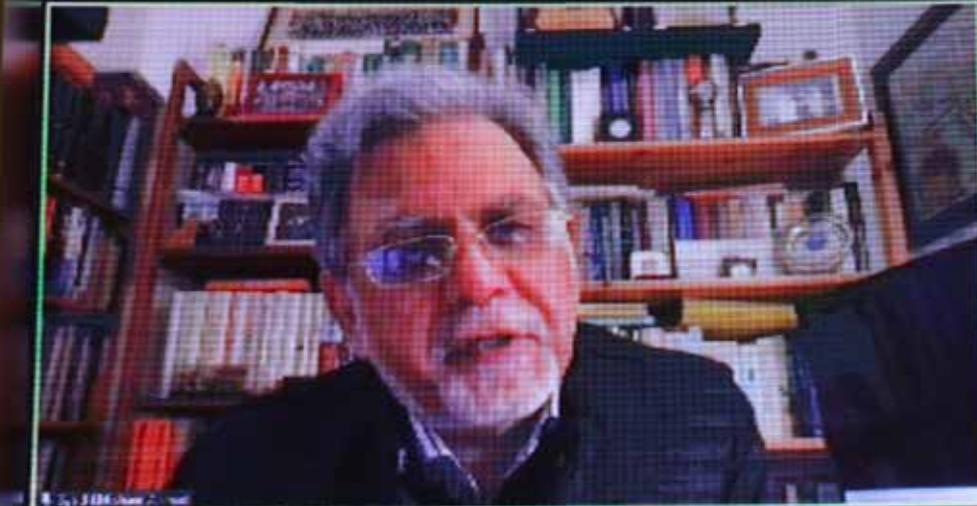
- ◆ With the trade volume increasing rapidly, trade facilitation has always been a part of the Customs' mandate and it has to be tech-driven and risk-based.
- ◆ He observed that India's well-thought slouching towards manufacturing which also tends to be telescoped as protectionist, is needed not only for higher exports but also to meet domestic needs.
- ◆ With India going for more and more FTAs to push exports and also be a part of the global supply chain, the Indian Customs needs to hunker down to fresh challenges, particularly, when UAE is a trading hub and may soon have a Preferential Trade Agreement with India.

CA Vipul Jhaveri

Deloitte India

- ◆ Emphasized the need for a simple and taxpayer-friendly system that protects against adverse side effects or the temptation of committing economic offences.
- ◆ Tax compliance requires tax discipline. Perception of blood clotting out of fear and noncompliance need to go away.
- ◆ Tax authorities must focus on enlightening taxpayers rather than on punishing them.
- ◆ A tax system needs to be dynamic enough to handle unforeseen global events like COVID 19 pandemic or the Russia-Ukraine conflict.





Professor S E Ahmad

From London School of Economics

- ◆ Tax reforms must be based on institutional reforms.
- ◆ Issues in tax systems can be resolved without focusing unduly on increasing tax revenue.
- ◆ Ease of doing business should be the lynchpin of tax reforms.
- ◆ GST provides a level playing field. Further simplification of GST can enable a country to work on investments and equalization of assets.

Mr. Michael Keen

Professor from Tokyo College, University of Tokoyo

- ◆ Global Minimum Tax & Digital Tax - In respect of these levies, he raised an important question - who keeps the proceeds?
- ◆ Dire need for re-allocation of market access profit.
- ◆ Online advertisement business, locations of viewers of advertisements & sale of tangible services, are some important aspects needing consideration.



Mr M S Mani

Partner, Deloitte Touche Tohmatsu India LLP

- ◆ Praised WCO's methodology of PESTLE (Political, Economic, Sociological, Technological, Legal & Environmental) analysis which helps businesses in understanding the global supply chain and the commensurate facilitation measures being taken by the Customs;
- ◆ Referring to measures taken during the pandemic, he underlined that albeit COVID-related items like PPE kits were exempted but the authorities overlooked giving relief to inputs needed to manufacture them. And this triggered disruption in the supply chain;
- ◆ Also pointed out the paucity of containers which bruised exports of merchandise from India. Even if they were available, they were not tethered to destinations of exports goods;
- ◆ Also urged the WCO to work on realistic distinction between B2B and B2C supplies of goods as the same set of procedures does not serve the larger interests





Mr Om Hisaria

Senior Vice President, RIL

- ◆ Sees a soaring graph of preference for protectionism and isolationism as against the dominant trend of liberalisation and globalisation in the past few decades.
- ◆ China has become the factory of the world but it did not play by the Rulebook in the past decades. It indulged in IPR violations and the WTO was not geared up to deal with such abuses.
- ◆ The pandemic has necessitated a process of regionalisation of international trade to cope with the disruptions.
- ◆ He clearly sees a shift in global supply chain which is destined to become 'China Plus One' model.
- ◆ He also sees India reducing logistics cost, becoming more competitive & grabbing USD One trillion worth of exports

Ms Deepali Khanna

MD, South Asia, Rockefeller Foundation

- ◆ Advocated for vaccination for all on a priority basis.
- ◆ Climate disasters can be avoided by making changes in day to day habits.
- ◆ More amalgamations of the principles of the G-7 and G-20 Summits needed in order find solutions to global issues such as climate change, COVID pandemic and world economy.
- ◆ World needs to collaborate to reduce gaps between vaccinated and unvaccinated to eliminate chances of further mutation of the virus.
- ◆ Her Foundation has invested USD 10 billion to achieve equitable energy goals.
- ◆ Since global challenges are interconnected, the world needs to come together





Mr. Ajay Vohra

Senior Advocate, Supreme Court of India

- ◆ Lauded the systematic use of TDS data by the department to widen the tax net. At the same time the complexities involved in many TDS provisions are leading to avoidable compliance burdens.
- ◆ Highlighting the onerous obligations of interest, penalty, prosecution plus denial of expense deduction in case of non-compliance, he recommended a proactive policy from the tax department for issuing circulars and clarifications on TDS issues.
- ◆ He suggested an advance ruling mechanism for TDS to give certainty to TDS deductors, endorsed a greater integration with the GST system as well as introducing a TDS ledger system.
- ◆ Referring to new TDS Sections such as 194-O and 194-S, he talked about the lack of synergy with the business practices which would result in unwarranted compliance burden. He favoured STT-like transaction fee rather than TDS as one of the possible solutions.

Mr. Ashutosh Dikshit

Partner, Deloitte Touche Tohmatsu India LLP

- ◆ In respect of TDS, compliance is needed from both deductor and the person taking benefit from it.
- ◆ CBIC and CBDT can share data to provide relief in compliance burden.
- ◆ Taxpayers should have lesser compliance burdens imposed by Revenue boards.
- ◆ Need for amendment in law to the effect that when deductor has not deposited TDS, creditor should not be deprived of benefit where the latter is not at any fault.





Ms. Shefali Goradia

Partner, Deloitte Touche Tohmatsu India LLP

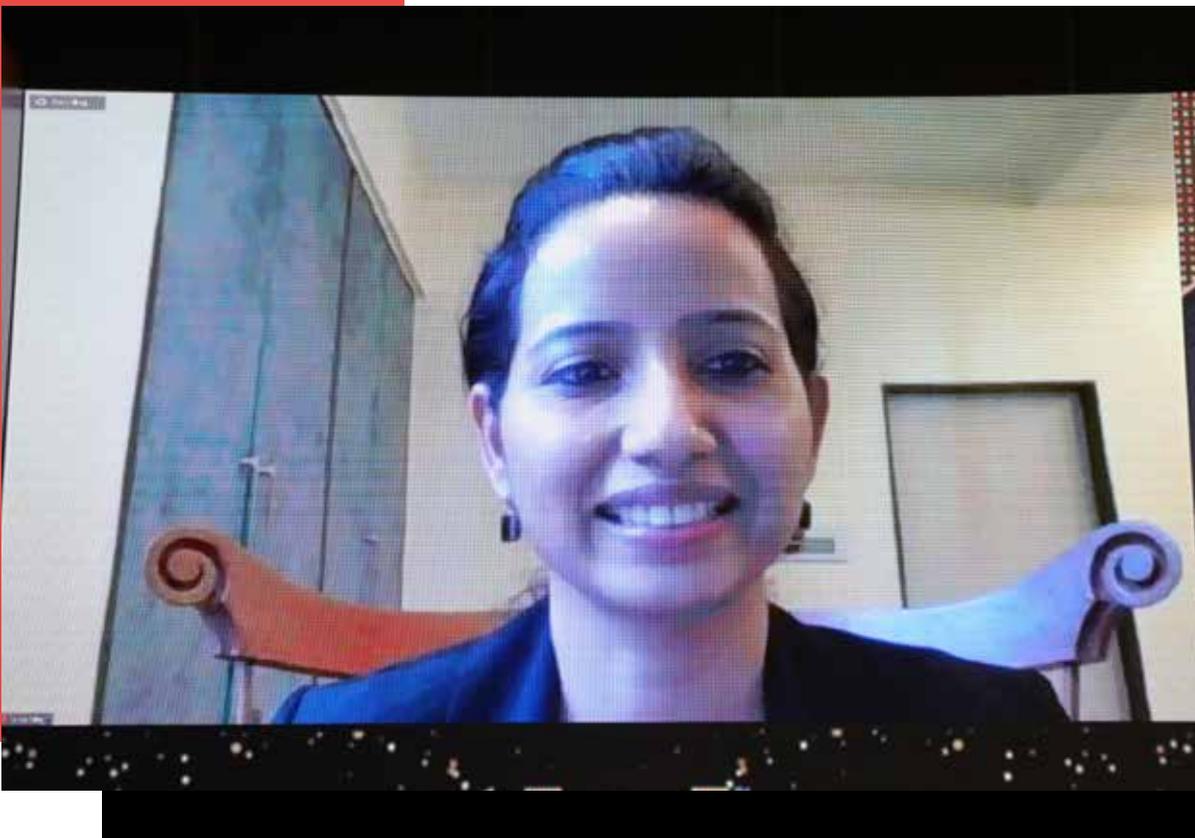
- ◆ Data is the real asset in the digital age. Hence need arises to improve the quality and collection of data.
- ◆ Targeted reforms needed for countries like India which offer longer tax holidays.
- ◆ The proposed Pillar One and Two rules bring in a tectonic shift in how countries are going to tax income of multi-national enterprises. There is a shift from the classical concept of Permanent Establishment-based taxation to a new nexus rule which is based on the market presence of MNEs.
- ◆ Also touched upon the importance of the ease in administration, reliability of data and preference of using data that is already available with the countries, like data collected while paying indirect taxes, or data collected from CbCR reporting so that there is less dependency on collecting additional data from customers.
- ◆ It is necessary for MNEs to verify if the data is robust and consistently provided in all relevant countries where it has presence – this will help in impact assessment for MNEs.
- ◆ MNEs also re-evaluating their group structures to determine whether certain functions like R&D should be moved to another location or if the regional headquarters should continue where they are set up.
- ◆ Many countries especially in APAC are now evaluating the substitutes for the tax holidays which were earlier extended, in order to attract the foreign investment. Further progress is expected this year with the release of model commentaries, MLI and domestic tax framework. It will be interesting to see how this will be juxtaposed with the traditional concept of PE.

Mahesh Jaising

Partner, Deloitte Touche Tohmatsu India LLP

- ◆ He called for adopting the international practice of clubbing of national and sub-national credit - that is CGST and SGST. Such clubbing of credit across the country is technically feasible at the GSTN-level and adequate guardrails can be put in place.
- ◆ He further recommended adoption of international practice of 'Grouping of Credit' which is a fairly settled practice in the EU VAT.
- ◆ He also observed that the time has come to go for LTO (Large Taxpayer Office). He said that the LTO concept is nicely tried and tested in India and it would go long way as mood elevator for the large taxpayers.
- ◆ His fourth prescription was to permit payment of reverse charge by using the credit ledger.
- ◆ In relation to e-commerce platform, he said that small businesses have no threshold exemption benefit and, therefore, cannot sell their goods unless they take full-fledged registration. If one is a composition dealer, inter-state supply option is not available. But, given the robust nature of platforms, data can be provided to the revenue if some sort of GST parity is allowed to small businesses.
- ◆ He also observed that there are many litigious advance rulings on which the policy-makers can issue detailed circulars to clarify the real intent of the law like the one done recently on exports and intermediaries.





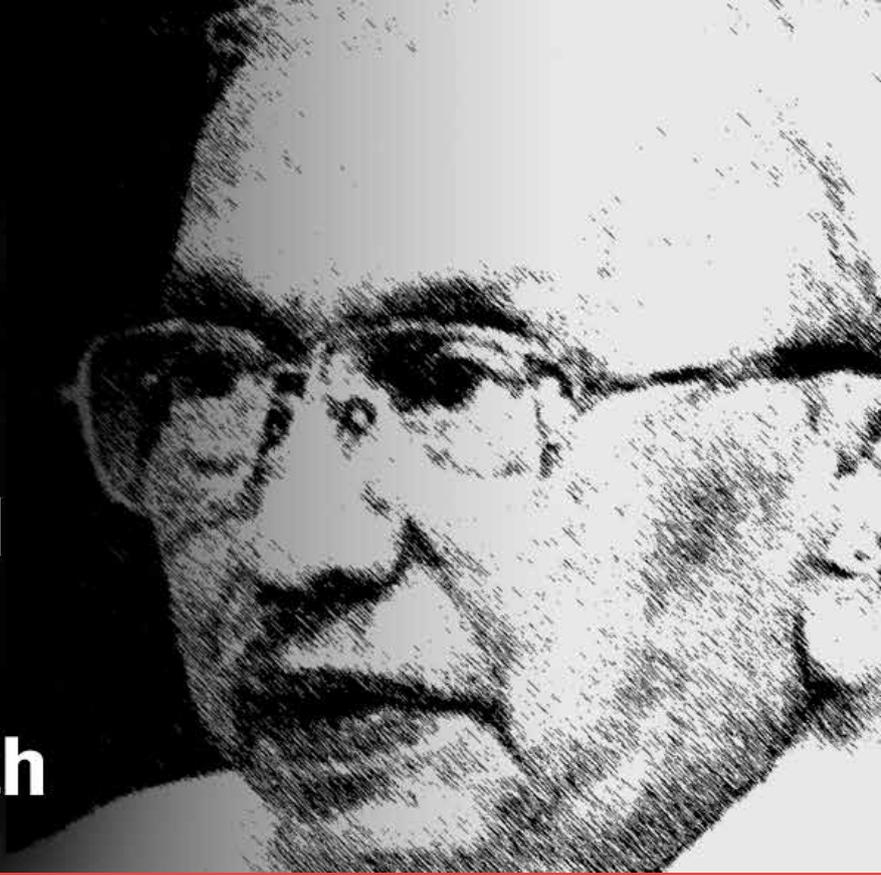
Isha Singh

AVP, Godrej Industries

- ◆ TDS has outlived its utility as an instrument of data collection in today's digital age. The government has tremendously enhanced the digital footprints for various transactions and reporting data.
- ◆ As recommended by the Eswar Committee, there is urgent need to revamp the TDS regime to extend relief to taxpayers;
- ◆ Such rationalization measure cannot be overemphasized in view of the CAG observation that as high as 40% of TDS collections are finally refunded with interest.
- ◆ A time has come to do away with the TDS Certificate provision.
- ◆ Since Taxpayers are doing yeoman's service, the Government needs to reduce interest rate and mollify penal provisions.



TIOL Fiscal Heritage Award conferred (posthumously) on Dr. Raja j Chelliah



TRIBUTE

We owe it to him for his far-reaching changes in taxation and the multiplicity of rates and the jungle of excise and custom rates and income tax and corporate tax rates that all attracted the attention of Raja who was respected for his independent and dominant skills on tax reform policy and today's important changes in fiscal policies made in the recommendation of the committee which he headed.

Mr N K Singh, Fiscal Economist & Chairman, 15th Finance Commission

Prof. Raja Chelliah was the finest tax policy expert in India since Independence. The Tax Reforms Committee chaired by him in 1991-93 guided the Government's sweeping tax reforms in the 1990s and beyond. He was a great institution builder, who was the founding Director of the influential National Institute of Public Finance and Policy (NIPFP) in 1976 and went on to be the founding Chairman of the Madras School of Economics in 1993. After 23 years abroad, NIPFP was my "first professional home" in India in 1982, thanks to Raja's warm welcome. His lasting contribution to public finance in India is unparalleled.

Dr Shankar Acharya, Former Chief Economic Adviser to Govt of India

Raja Chelliah was in every sense the doyen of Indian Fiscal economists for my generation. His book on fiscal policy in developing countries was our standard reading in University. He served with distinction as the head of the Fiscal policy division in the IMF, where he gained personal experience of fiscal problems in developing countries. He then returned to India to set up the National Institute of Public Finance and Policy which has provided invaluable technical support to successive governments. As Chairman of the Committee on Tax Reform set up by Dr Manmohan Singh in 1991 to make recommendations on reforms in direct and indirect taxes he laid out a road map which guided tax reforms for the next several years. I had the opportunity to work closely with him at this stage and I have very fond memories of our interaction.

Raja Chelliah was a rare epitome of knowledge and technical excellence combined with balanced judgement and a solid base of practicality. His impact on thinking about fiscal and tax policy in India has been massive. He was also an institution builder and the NIPFP is a lasting testament to that.

**MR. Montek Singh Ahluwalia
Former Deputy Chairman of the Planning Commission**

He was a revered name in the Ministry of Finance when I worked there as Under Secretary. He was a far-sighted economist and advocated many reforms long before they were actually brought about. Better late than never. But the delay may perhaps have cost us dearly. The award could not have been more well-deserved.

Mr A K Pandey, Former Member, CBEC & DG, DRI



Proud moment for Daughters, Shobhana Chelliah Deruse and Dr. Masilla Mallika Samuel receiving the award on the behalf of their father.

The truth is that before Dr. Raja J Chelliah joined as Advisor in the Finance ministry, the officers entrusted with suggesting duty changes were not fully conversant with the concept of tax reforms. He interacted with the officers at the ground level and virtually taught them the concept, dire need and merits of reforming the tax structures based on sound economic principles. His contribution in the field of tax reform in India is historical. Service Tax saw its beginning in 1994 only because of his report. His wealth of knowledge and international experience paved the way for introduction of VAT by the States and its ultimate transition to the GST. Who else could deserve the award bestowed upon him as the 'Father of Tax Reforms' in India?

Mr T R Rustagi,
Former JS, TRU, Ministry of Finance

I was associated with the Tax reforms committee headed by Dr Raja Chelliah. During those months I had the privilege of working closely with him. Later when I was working on my dissertation at the university of Bath, UK, I had written asking for some particular data and materials. He wrote a prompt reply and had asked one of his subordinates to send the papers sought by me which reached me promptly (those were not the days of internet). That was the kind of person he was. I fully concur with the rich tributes paid by Dr Montek Singh Ahluwalia.

Mr V Sridhar Former Chairman, CBEC,
Ministry of Finance

2021 WINNERS

REFORMIST STATE CATEGORY

GOLD- Odisha
SILVER – Haryana

CUSTOMS ZONAL CATEGORY

GOLD – Mumbai Zone III
SILVER – Gujarat Zone

CGST ZONAL CATEGORY

GOLD – Ahmedabad
SILVER – Delhi

SGST / STATE VAT CATEGORY

GOLD – Odisha
SILVER – Punjab

CORPORATE

(Above INR 5000 cr Turnover)
GOLD – Tata Consultancy Services (TCS)
SILVER – JSW Steel Ltd
JURY AWARD:
- Northern Coalfields Limited
- Wipro Enterprises Private Limited
- Nayara Energy Limited
- Jawaharlal Nehru Port Trust

CORPORATE (Between INR 500 cr - 5000 cr Turnover)

GOLD – Black Box Ltd
SILVER – Mitsubishi Elevator India Pvt Ltd
JURY AWARD:
- Watson Pharma
- Jk Lakshmi Cement Ltd
- Eveready Industries India Ltd

MSMEs

GOLD – Rajlakshmi Cotton Mills Pvt Ltd
SILVER – All Vet Diagnostic Solutions Pvt Ltd
JURY AWARD:
- Le Merite Exports Limited
- Ipp Catalog Publications Pvt Ltd
- Narmada Spinning Pvt Ltd

TAX TECHNOLOGY SERVICE PROVIDER

GOLD – Tally Solutions Pvt Ltd
SILVER – IRIS Business Services Ltd
JURY AWARD:
- TMSL
- Relyon Softech Limited

FACILITATOR / INTERMEDIARIES

GOLD (Joint Winners) –
Dr Avinash Poddar &
CA Rajendra Kumar P
SILVER – M/s Goyal Rathi & Associates
JURY AWARD:
- CMA Anil Sharma
- RAJKOT Chamber of Commerce & Industry
- Hiregange & Associates LLP

FISCAL JOURNALISTS / COLUMNISTS

GOLD – Anshuman Tiwari
SILVER – Arun Goyal
JURY AWARD:
- Ajay Kumar Mishra
- Shailesh Sheth
- Abhishek Raja



Hon. Union Minister, Shri Nitin Gadkari, virtually addressing the gathering



Virtual address by Hon. Chairman of 15th Finance Commission, Shri N K Singh



TIOL Special publication release by (from left) the Revenue Secretary, Shri Tarun Bajaj; Hon. Member of Parliament, Shri Sushil Modi; Hon. Justice M R Shah; The Managing Partner - Tax, Deloitte, Shri Vipul Jhaveri, and the former Finance Secretary, Shri A N Jha



Shri Vipul Jhaveri, Managing Partner - Tax, Deloitte, addressing the gathering



Smt Seema Arora, Chief Commissioner, CGST, Ahmedabad, receiving Gold Trophy under CGST Zonal category



Shri Sushil Kumar Lohani, VAT Commissioner of Odisha, receiving Gold Trophy under SGST category



Shri Roopam Kapoor, Chief Commissioner of Mumbai Customs Zone III, receiving Gold Trophy under Customs Zonal category



Smt Renu Narvekar, Global Head - Taxation at TCS Ltd, receiving Gold Trophy under Corporate above Rs 5000 Cr turnover category

JURY 2021



JUSTICE R C LAHOTI
Former Chief
Justice of India

Mentor to Jury Panel



JUSTICE SHIVA KIRTI SINGH
Former Judge of
Supreme Court of India

Chairman



MR. A N JHA
Former Finance
Secretary & Member of
15th Finance Commission

Vice-Chairman



MR. RAMESH ABHISHEK
Former Industry Secretary
to Govt of India

Vice-Chairman



MS. PRAVEEN MAHAJAN
Former Chairperson,
CBEC

Member



MR. M C JOSHI
Former Chairman,
CBDT

Member



MR. ASHOK K. BHATTACHARYA
Editorial Director,
Business Standard

Member



DR. GIRISH AHUJA
Member, Task Force
on Direct Tax Code

Member



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CFO, Head of Legal & CSR,
Nayara Energy Limited

Member



DR. HARISH HANDE
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