



# Bombay Chartered Accountants' Society

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

### Seminar on Business Restructuring

In light of the pandemic and changes in economic scenarios across the globe, the business have been changing the manner in which it operates, and there have been lot of chop and churn and acquisitions of the entities for purposes of aligning of the business. However, time and again there have been changes in Income Tax Act, like revamping the taxation regime on reconstitution of partnership, not allowing depreciation on goodwill etc. and similarly the divergent judicial precedents like in the case of Celerity, Gabs, Ozone etc. which keeps the controversies in relation to business restructuring 'alive and kicking'. To add fuel to the fire you have Sections like 56(2) (x) and GAAR which adds a level of difficulty and uncertainty to any business restructuring.

The seminar will be in a Panel Discussion format, where the topics will be discussed in detail by the Experts. It will be useful for Tax Managers, Tax Heads, CFOs, Tax Consultants, Tax Practitioners and others keen to keep abreast with the rapid changes in Business Restructuring.

<b>Event held on</b>	14 <sup>th</sup> November 2022
<b>Validity</b>	30 days from the Date of Approval
<b>Venue</b>	Online Courseplay Platform
<b>Fees</b>	BCAS Members: Rs. 443/- (including GST) Non-Members Rs. 590/- (including GST)

<b>Topic</b>	<b>Speakers</b>
<b>Session 1:</b> Amalgamation and Demerger including Outbound and Inbound Scenarios Transfer of Business (Slump Sale, Slump Exchange and itemized sale)	<b>Chairman</b> - CA Gautam Doshi <b>Panellists</b> - CA Girish Vanvari & CA Amrish Shah
<b>Session 2:</b> Restructuring the shareholding pattern – Transfer of Shares, Buyback, Capital Reduction, Conversion of Securities, Gift, Settlement of Shares on Trust, Family Arrangement.	<b>Chairman</b> - CA Ketan Dalal <b>Panellists</b> - CA Anup Shah & CA Anand Bathiya
<b>Session 3:</b> Taxability on Admission, Retirement & Dissolution of Partnership Firm/LLP and Conversion of Company into LLP, Sole Proprietorship/Partnership Firm into Company –	<b>Moderator</b> - CA Gautam Nayak <b>Panellists</b> - CA Praful Poladia & CA Bhadresh Doshi