



D. J. Ruparelia & Ashish Ruparelia

The Tenth Study Circle Meeting of GSTPAM for the year 2023-24 was held on Tuesday 14th May, 2024 at 2:00 pm at GSTPAM library. It was on hybrid mode. Speaker: Adv. Ratan Samal Subject: Non-Genuine Tax Payers (NGTP Dealers) Introduction of the Speaker President Sir Shri Pravin Shinde said that Adv. Ratan Samalji is always ready for the association be it be Study Circle Meeting, Intensive Study Course, Seminars and even Diploma Course. He thanked him for accepting the invitation in spite of his busy schedule. President said Samalji has a calming nature and that he is involved in many landmark judgements in GST and VAT. Jt. Convenor Shri Sunil Joshi introduced the Speaker. Adv. Ratan Samal is practicing Direct and Indirect Tax Laws at Bombay High Court from the year 1993. During his initial years of practice, he has worked as visiting professor at University of