My Tribute to My Friend....... Shri. U.M. Loonavat My association with Shri. U.M. Loonavat was from the day he started practicing Sales Tax many years back. My friend Mr. S.P. Chhajed, one fine morning, came to Vikrikar Bhawan and introduced me to the young Chartered Accountant Shri. U.M. Loonavat. Since then our friendship grew as a bond of family member. Mr.U.M. Loonavat was a man of principle who would fight for his client even when the stake involved was small. A meticulous person and extraordinary par excellent in figure work and grasping the crux of the matter very quickly. In last week of November we exchanged our thoughts on varied items including the uncertainty of matters before the Tribunal. We recalled good old days when the regular hearings were taking place without interruption. On 3rd December, 2023 God Almighty took away Shri. U.M. Loonavat from this planet for his permanent heavenly abode. That was a bolt from the Blue, but......

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