



Giriraj Khandelwal &

Associates

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Volume 6

LAKSHYA

The monthly Newsletter

(Only for private circulation)



This newsletter covers the following:

- Compliance calendar under various laws for the month of November 21.
- Important Circulars/Notifications issued under various laws
- Important GST Case Laws
- National news updates.
- Financial news from around the Globe
- Snapshot of important financial indicators

If you create it for yourself it's Art but if you create it for others, it's Business.

-Naval Ravikant

❖ COMPLIANCE CALENDAR UNDER VARIOUS LAWS FOR THE MONTH OF NOVEMBER 2021ESIC, PF & PT PAYMENT & PT RETURN

Nature of Payment	Period	Particulars	Due Date
ESIC Payment	Oct-21	Monthly Payment for ESIC Deducted	15 th Nov 2021
Provident Fund Payment	Oct-21	Monthly Payment for Provident Fund	15 th Nov 2021
Professional Tax Payment	Oct-21	Monthly Payment for Professional Tax Deducted	30 th Nov 2021
Professional Tax Return	Oct-21	Return filling for taxpayers liable to file monthly return	30 th Nov 2021

INCOME TAX

Form/Section	Period	Particulars	Due Date
TDS/TCS Payment	Oct -21	Payment of TDS/ TCS	7 th Nov 2021
Form 26QB	Oct-21	Deposit of TDS amount under section 194-IA. (Transfer of immovable property)	30 th Nov 2021
Form 26QC	Oct-21	Deposit of TDS amount under section 194-IB (Payment of rent by certain individual/HUF)	30 th Nov 2021
Form 26QD	Oct-21	Deposit of TDS amount under section 194-M (Payment to resident for carrying out any work in pursuance of contract or by way of professional fees)	30 th Nov 2021
Form 16B	Sep-21	TDS certificate in relation to challan cum statement filed in Form 26 QB under section 194-IA	14 th Nov 2021
Form 16C	Sep-21	TDS certificate in relation to challan cum statement filed in Form 26 QC under section 194-IB	14 th Nov 2021
Form 16D	Sep-21	TDS certificate in relation to challan cum statement filed in Form 26 QD under section 194-M	14 th Nov 2021
26Q	Jul-Sept 2021	Issuance of Quarterly TDS Certificate for tax deducted other than Salary	15 th Nov 2021
Form No. 64	F.Y 2020-21	Statement of income distribution by Venture Capital Company or venture capital fund	30 th Nov 2021

Form No. 64A	F.Y 2020-21	Statement of income distributed by business trust to unitholders	30 th Nov 2021
Form No. 64D	F.Y 2020-21	Statement of income distributed by AIF (Alternative Investment Fund) to unitholders	30 th Nov 2021
15CC	Quarter-1 (April 21 to June 21)	The Quarterly Statement to be furnished by authorized dealer in respect of remittances made.	30 th Nov 2021 *
Form No.15G/15H	Quarter-1 (April 21 to June 21)	Uploading of the declarations received from recipients.	30 th Nov 2021 *
Form II SWF	Quarter-1 (April 21 to June 21)	Intimation to be made by Sovereign Wealth Fund in respect of investments made by it in India.	30 th Nov 2021 *
Form No.10BBB	Quarter-1 (April 21 to June 21)	Intimation to be made by a Pension Fund in respect of each investment made by it in India.	30 th Nov 2021 *

* The due date has been extended to November 30, 2021, vide Circular No.16 of 2021, dated 29/08/2021.

COMPLIANCE WITH CHARITY COMMISSIONER, MAHARASHTRA

Period	Particulars	Due Date
F.Y 2020-21	Online Submission of trust accounts	30 th Nov 2021

ROC COMPLIANCE

Period	Particulars	Due Date
F.Y. 2020-21	Holding of Annual General Meeting	30 th Nov 2021
F.Y. 2020-21	Filing of Cost Audit Report in E-Form CRA-4	30 th Nov 2021

GOODS & SERVICE TAX

GSTR-Form	Particulars	Tax Period	Due date
GSTR-1	Details of Outward Supplies for taxpayers liable to file monthly returns	Oct-21	11 th Nov 2021
—	Furnishing of Sales Invoice details under IFF*	Oct-21	13 th Nov 2021
GSTR-3B	Taxpayers having Turnover more than Rs. 5 Crore	Oct-21	20 th Nov 2021
	Taxpayers having Turnover up to Rs. 5 Crore (Taxpayers not opting for QRMP scheme)	Oct-21	20 th Nov 2021
GSTR-5	Non-Resident Foreign Taxpayers	Oct-21	20 th Nov 2021
GSTR-5A	NRI OIDAR Service Provider	Oct-21	20 th Nov 2021
GSTR -6	Input Service Distributor	Oct-21	13 th Nov 2021
GSTR-7	TDS Deductor	Oct-21	10 th Nov 2021
GSTR-8	TCS Collector	Oct-21	10 th Nov 2021
—	Monthly payment of tax for Taxpayers opted for QRMP Scheme	Oct-21	25 th Nov 2021
Amnesty scheme for GST Returns	Filing of Pending GSTR-3B Returns for the tax periods from July 2017 to April 2021 with reduced late fees	Jul 2017 to April 2021	30th Nov 2021

IFF* refers to Invoice Furnishing Facility. The Invoice Furnishing Facility (IFF) is a facility where taxpayers who have opted for QRMP Scheme, can choose to upload their Business-to-business (B2B) invoices every month. Under the QRMP scheme, there is no requirement to upload invoices in GSTR-1 if the same has been uploaded in the IFF.

❖ IMPORTANT NOTIFICATIONS / CIRCULARS / ORDERS UNDER VARIOUS LAWSINCOME TAX ACT ,19611. Order No. F.NO.225/155/2020/ITA-II-Income Tax dated 26th October 2021

CBDT authorizes Director General of Income-tax (Systems) to upload information in Annual Information Statement in Form 26AS relating to:

- i. Foreign remittance information reported in Form 15CC
- ii. Information in Annexure II of the 24Q TDS Statement of the last quarter
- iii. Information in ITR of other taxpayer
- iv. Interest on Income Tax Refund
- v. Information in Form 61/61A where PAN could be populated
- vi. Off Market Transactions Reported by Depository/ Registrar and Transfer Agent (RTA)
- vii. Information about dividend of mutual fund reported by Registrar and Transfer Agent (RTA)
- viii. Information about purchase of mutual fund reported by Registrar and Transfer Agent (RTA)

To view the order [click here.](#)

2. Notification No. 119/2021-Income Tax dated 11th October 2021

CBDT exempt certain class of persons from the requirement of furnishing a return of income from A.Y 2021-2022 which are as follows:

Sl. No.	Class of Persons	Conditions
1	i. A non-resident, not being a company; or ii. a foreign company	i. The said class of persons does not earn any income in India, during the previous year, other than the income from investment in the specified fund referred to in sub-clause (i) of clause (c) of <i>Explanation</i> to clause (4D) of section 10 of the said Act; and
		ii. The provisions of section 139A of the said Act are not applicable to the said class of persons subject to fulfillment of the conditions mentioned in sub-rule (1) of rule 114AAB of the Income-tax Rules, 1962 (hereinafter referred to as "said rules").
2	a non-resident, being an eligible foreign investor.	i. The said class of persons, during the previous year, has made transaction only in capital asset referred to in clause (viiab) of section 47 of the said Act, which are listed on a recognized stock exchange located in any International Financial Services Centre and the consideration on transfer of such capital asset is paid or payable in foreign currency;
		ii. The said class of persons does not earn any income in India, during the previous year, other than the income from transfer of capital asset referred to in clause (viiab) of section 47 of the said Act; and
		iii. The provisions of section 139A of the said Act are not applicable to the said class of persons subject to fulfillment of the conditions mentioned in sub-rule (2A) of rule 114AAB of the said rules.

To view the Notification [click here.](#)

MINISTRY OF CORPORATE AFFAIRS

3. General Circular No. 16/2021

Ministry of Corporate Affairs has granted extension to LLPs for filing of eForm-8 (Statement of Account and Solvency) for two months i.e., from 30th October 2021 to **30th December 2021**. Accordingly, the eForm-8 for FY 2020-21 can be filed by the LLPs upto **30/12/2021** without payment of any additional fees. To View the circular [click here.](#)

4. General Circular No.17/2021

Ministry of Corporate Affairs has granted relaxation on levy additional fees for filing of annual financial statement for the year ended 31.03.2021. It has been decided that no additional fees will be levied upto 31.12.2021 for filings of e-forms AOC-4, AOC-4(CFS), AOC-4 XBRL, AOC-4 Non -XBRL and MGT-7/ MGT-7A. During the said period, only normal fees shall be payable for filing of the aforementioned e-forms. To View the circular [click here.](#)

OTHER LAWS

5. NOTIFICATION NO. G.S.R.750 (E)

Government of India has announced “Sovereign Gold Bond Scheme 2021-22”, Gold Bonds under this Scheme may be held by a Trust, HUFs, Charitable Institution, University or by a person resident in India. The bonds will be issued in denominations of 1gm of gold or multiples thereof, having a minimum limit of Subscription of 1 gm and maximum limit of subscription per fiscal year shall be of 4 kg for individuals, 4 kg for Hindu Undivided Family (HUF) and 20 kg for trusts and similar entities notified by the Government from time to time.

The nominal value of Gold Bonds shall be in Indian Rupees fixed on the basis of simple average of closing price of gold of 999 purity, published by the India Bullion and Jewelers Association Limited, for the last 3 working days of the week-preceding the subscription period.

The issue price of the Gold Bonds will be Rs. 50 per gram less than the nominal value to those investors applying online and the payment against the application is made through digital mode. Subscription of the Gold Bonds under this Scheme shall be open as specified below:

Sr.No.	Tranche	Date of Subscription	Date of Issuance
1	2021-22 Series VIII	November 29- December 03, 2021	December 07, 2021
2	2021-22 Series IX	January 10-14, 2022	January 18, 2022
3	2021-22 Series X	February 28- March 04, 2022	March 08, 2022

The interest on the Gold Bonds shall be paid at a fixed rate of **2.50 %** per annum on the nominal value of the bond from the date of issue, such interest on the Gold Bond shall be taxable under the Income Tax Act, 1961.

However, the **capital gains tax** arising on redemption of these bonds to an individual is **exempted**. The indexation benefits will be provided to long-term capital gains arising to any person on transfer of bond.

To View the Notification [click here](#).

IMPORTANT CASE LAWS UNDER GST

1. Bright Star plastic Industries Vs. Additional Commissioner of sales tax

W.P.(C) No.15265 of 2021

Judicial Level & Location: High Court Orissa

Section/Rule: 21 Orissa GST Rules

Date of Order: 04/10/2021

FACTS

The Petitioner is carrying on the business of manufacturing and trade of Poly Vinyl Chloride (PVC) pipes, high-density polyethylene and low-density polyethylene pipes, scrap iron angles, iron scraps, etc.

The CT & GST Officer, Bhubaneswar issued a show-cause notice (SCN) in Form GST REG-17 under Rule 22(1) of the OGST Rules, 2017 for cancellation of Petitioner's registration on the ground that 'Registration has been obtained by means of fraud, willful misstatement, or suppression of facts.'

After the Petitioner filed a reply on 19th august 2020, the CT & GST Officer, Bhubaneswar dropped the proceedings for cancellation of the registration. However, on the same day, they issued another SCN for cancellation of registration, this time on the ground that petitioner has claimed ITC (Input Tax Credit) of Rs.2,04,65,006 against fake invoices issued by the non-existent supplier.

A detailed reply was sent by the Petitioner to the aforesaid SCN & it was pointed out that the Petitioner had purchased G.P. Sheets from M/s. Pawansut Enterprises. The details of the bill numbers, the dates, the value of the goods and the CGST & SGST amounts paid, and the total amount were set out in a tabular form. It was further pointed out that the Petitioner had reflected the purchases so made in the return 3B for the relevant showing the total tax paid purchases and tax collected and that no mismatch in the return had been intimated to the Petitioner. It was ascertained that the purchases had been made from a dealer, who is registered with the Department, and ITC was being claimed on the basis of the tax invoices that fulfilled the requirement of law.

An intimation was issued in Form GST DRC-01A Part-A under Section 74(5) of the OGST Act read with Rule 142(1A) of the OGST Rules calling upon the Petitioner to pay the tax, interest and penalty amount aggregating to Rs.3,48,066/- on the ground that the 'ITC claimed was against fake invoices issued by non-existent supplier'. A reply was sent by the Petitioner asking for being provided with the material in possession of the officer. However, the officer cancelled the Petitioner's registration with the remark "clarification submitted not satisfactory, hence cancelled."

HELD

Orissa High Court held that, for the fraud committed by selling dealer, which resulted in cancellation of a selling dealer's registration, there cannot be an automatic cancellation of the registration of the purchasing dealer. To Attribute fraud in such circumstances to the petitioner, as a purchasing dealer the department would have to satisfy a high threshold of showing that the purchaser indulged in the transactions with full knowledge that the selling dealer was non-existent.

Court observed that Rule 21 of the Orissa GST rules, 2017 reads as under:

“Rule 21: Registration to be cancelled in certain cases.

The registration granted to a person is liable to be cancelled if the said person-

- (a) does not conduct any business from the declared place of business: or
- (b) issues invoice or bill without supply of goods or services in violation of the provision of the Act, or the rules made thereunder; or
- (c) violates the provision of Section 171 (Anti-profiteering measure) of the Act or the rules made thereunder.”

None of the three circumstances outlines above as (a), (b) & (c) are attracted in the present case. Consequently, Rule 21 of the OGST Rules cannot be invoked by the Department, in the Circumstances such as present, to cancel the registration of the purchasing dealer.

The Department was directed to restore the Petitioner’s registration forthwith by issuing appropriate orders/directions. The Petitioner will correspondingly now be permitted to file all the returns which it could not file on account of the cancellation of the registration.

2. Jyoti Construction v. Deputy Commissioner of CT & GST, Jaipur

[2021] 131 taxmann.com 104 (Orissa)

Judicial Level & Location: HIGH COURT OF ORISSA

section 107(6) of OGST Act

Date of order: 07/10/2021

FACTS

The Petitioner is a partnership firm engaged in the business of execution of works contract including civil, electrical, and mechanical. In the instant case for each of the relevant periods, a demand was raised by the Deputy Commissioner of CT & GST, Barbil Circle, Jajpur, Odisha (Opposite Party No. 1) which resulted in an extra demand for IGST, CGST and OGST inclusive of interest. An appeal was filed in Form-GST APL-01 before the appellate authority i.e., Opposite Party No. 2 under section 62 (1) of the OGST Act read with Rule 100 (1) of the OGST Rules. This was filed electronically. In terms of Section 107 (6) of the OGST Act, the Petitioner was required to make payment equivalent to 10% of the disputed amount of tax arising from the order against which the appeal is filed. This payment was required to be made by the Petitioner by debiting its Electronic Cash ledger as provided under section 49(3) read with Rule 85 (4) of the OGST Rules. According to the Department, this liability of pre-deposit could be discharged only by debiting the Electronic Cash ledger. However, it was noticed that the Petitioner sought to make payment of the pre-deposit by debiting the Electronic Credit Ledger. Considering this to be defective and liable for rejection of the appeal, a show cause notice (SCN) was issued to the petitioner.

The petitioner contended that Section 107 (6) of the OGST Act was merely a machinery provision and that it must be interpreted purposively to sub-serve the purpose of collecting the pre-deposit amount which could be done even by debiting the Electronic Credit Ledger.

HELD

The court held that "Output Tax", as defined under section 2(82) of the OGST Act could be equated to the pre-deposit required to be made in terms of Section 107 (6) of the OGST Act. Further, the proviso to Section 41 (2) of the OGST Act limits the usage to which the Electronic Credit Ledger could be utilized. It cannot be debited for making payment of pre-deposit at the time of filing of the appeal in terms of Section 107 (6) of the OGST Act. It is not therefore possible to accept the plea that Section 107 (6) of the OGST Act is merely a "machinery provision". The reliance by the Petitioner on the judgment of the Gujarat High Court in Vinayak Trexim v. State of Gujarat [2020] 79 GSTR 118 (Guj) is also not helpful to him. There is a sum of Rs.20,00,000/- was to be refunded to the Assessee and it was directed by the High Court that this amount could be used for the purposes of pre-deposit. It is not possible in the present case to equate the output tax payable to the amount of pre-deposit required to be made. There is world of difference between an amount which is refundable and an amount which is liable to be paid as output tax. Here there is no amount refundable to the Petitioner which could be utilized for making of payment of the pre-deposit. The Court said that it is unable to find any error having been committed by the appellate authority in rejecting the Petitioner's contention that the Electronic Credit Ledger could be debited for the purposes of making the payment of pre-deposit & dismissed the writ filed by the petitioner.

NATIONAL NEWS UPDATES

1. With the stock markets in a correction phase, foreign portfolio investors (FPIs) are on the exit mode. FPIs pulled out **Rs 13,550 crore** during October, including investments in the initial public offering (IPO) market. With this, net investments by FPIs in calendar year 2021 have fallen to **Rs 50,723 crore**, as per NSDL data. However, FPIs have taken out **Rs 25,572 crore** from stock markets (excluding other investment avenues like IPOs) in October alone, according to data from stock exchanges.
2. The government has received a final Dividend of **Rs.6,665 Crore** from Bharat Petroleum Corporation Ltd (BPCL) for F.Y.2020-21. The Government has already indicated that it expects to complete BPCL Privatization in the current Fiscal.
3. The cumulative COVID-19 vaccine doses administered in the country has crossed **103.99 crore**, the Union Health Ministry said.
4. Refunds of over Rs 1,02,952 crore have been issued to the taxpayers during the current financial year, the CBDT said on 27th October 2021. This figure includes income tax refunds of **Rs. 27,965 crores** in 76,21,956 cases and corporate tax refunds of **Rs. 74,987 crores** in 1,70,424 cases, according to an official Twitter post.
5. India's foreign exchange reserves rose to **641.01 billion USD** as of October 15, compared with 639.52 billion USD a week earlier, the Reserve Bank of India (RBI) said.
6. GST revenue of Rs. 1,30,127 crores in October are second highest ever since introduction of GST.

7. Indigo's Net loss for 2nd quarter narrowed sequentially to **Rs.1,435 Crores**, aided by a revival in air traffic in the festive season as compared to Net loss of **Rs.3,179 Crores** in 1st Quarter.
8. PB Fintech, which operates online insurance platform Policy bazaar and credit comparison portal Paisa bazaar, initial public offering (IPO) will open for subscription on 1st November 2021. The three-day share sales fixed a price band of Rs.940-980 and the issue will conclude on November 3. The company on 29th October said it garnered a little over ₹2,569 crore from anchor investors ahead of its IPO.
9. The initial public offering (IPO) of Nykaa, with a price band of **RS.1,085-1,125 per share**, has opened for public subscription on 28/10/2021 and concluded on November 1. The issue was fully subscribed on the first day of the sale. The portion reserved for employees had been subscribed 1.2 times, HNIs 4.2 times, and QIB 4.7 times.
10. Petrol and diesel prices were hiked for the sixth consecutive day across the country on 01/11/2021. In Mumbai, the prices of petrol and diesel increased to **Rs 115.50** and **Rs 106.62 per litre** respectively. Meanwhile, the Central government is in talks with several oil-exporting countries on the issue of supply and demand of oils but there is no possibility of immediate relief in prices.
11. UPI registers record of 4.21 billion transactions worth Rs.7.71 trillion in October 2021, a new all-time high for the payment's platform since its inception, driven by the festive season. UPI recorded **18.5 %** increase in value of transactions in October 2021.
12. India's Forex reserves declined by 908 million USD to 640.1 billion USD in the week ended October 22 RBI data showed. The dip in the reserves was due to a fall in foreign currency assets (FCA), and in the gold reserves. Gold reserves were down by 138 million USD to 38.441 billion USD in the reporting week. The special drawing rights (SDRs) with the International Monetary Fund (IMF) rose by 74 million USD to 19.321 billion USD.

FINANCIAL NEWS FROM AROUND THE GLOBE

1. **Tesla** Reported quarterly records revenue of **USD 13.8 billion** and Net profit of **USD 1.6 billion**. The electric car maker delivered its most vehicles ever in quarter. Elon Musk the CEO of Tesla hit a Net worth of 311 billion USD and becomes the first to cross 300 billion USD Net worth. Tesla CEO alone is now worth more than Ford, GM, and Volkswagen.
2. America's First Bitcoin -Linked exchanged traded fund listed in New York. The price of Bitcoin reached a new high, rising above **67,000 USD** for the first time.
3. **China's GDP** grew by **4.9%** in the third quarter, hit by shortage of Coal, which powers two-third of its electricity generation.
4. **Volvo**, a Swedish carmaker owned by Geely a Chinese auto firm said it will raise **2.9 billion USD** through an Initial Public offering on the Stock-holm stock exchange. The listing will value the firm at around 30 billion USD.

5. **Ford** announced an **11 billion USD** plan to build three factories that will produce batteries for electric vehicles and another plant to make its F-series of electric pickup trucks. Ford Stellantis and General Motors wants 40% of its Global sales to be electric by 2030.
6. Dealings in Bricks of a different kind, **LEGO** a toy production company based in Billund reported a Net Profit of **1 billion USD** for the first half of the year, up by 140% from the same period in 2020.
7. Apples' share price fell sharply amid speculation that it would have to curtail production of its new iPhone 13 during the coming months because of problems in obtaining chips.
8. Britain Economy grew **5.5%** in the second quarter, GDP is now Just 3.3% below its pre-pandemic level of 2019.
9. America's trade deficit in goods and services grew to a record of 73 billion USD in August, up by 4.3% from the previous month. However, Imports rose by 4 billion USD from July 2021.
10. Another **4.4 million** Subscribers signed up to **Netflix** in the third quarter, taking its total customer base of 214 million.
11. After Apple missed earnings expectations on 26/10/2021, Microsoft became the world's most valuable publicly traded company on 27/10/2021, surpassing Apple in market value. Apple stood at about 2.46 trillion USD at market close, while Microsoft reached nearly 2.49 trillion USD.
12. In the Euro area rising energy prices contributed to high Inflation. In September the euro area's Inflation rate rose to 3.4 % the highest level in 13 years. In Germany consumer prices rose by 4.1 % in the same month, a 29-year high.
13. After years of negotiations under the auspices of the OECD (Organization for Economic Co-operation and Development), 136 countries agreed to introduce a global minimum **Corporate Tax of 15 %** and bring in new measures of companies to pay more tax in the countries where they do business.
14. The International Monetary Fund (IMF) is looking for a new chief economist as Gita Gopinath is leaving the Job in January and returning to her academic position at Harvard.
15. Facebook on 28/10/2021 announced that it has changed its company name to **Meta**. The new name reflects the company's growing ambitions beyond social media.

SNAPSHOT OF THE FINANCIAL MARKETS

- Rupee pulled back from two-and-a-half-month high on back of short covering along with weaker Asian currencies. On 31st Oct 2021 the rupee had settled at 74.92 against the American currency.
- The **Indian Share Market** has continued the Bull Run in the month of October 2021 as economy is on its recovery path.

- The summary of Indices is as follows:

Indices	September 2021 (Closing Value)	October 2021 (Closing Value)	Percentage change during the month
NIFTY 50	17,618	17,665	0.27 %
SENSEX	59,120	59,295	0.30 %
BANK NIFTY	37,440	39,110	4.46 %

- The summary of performance of global indices the has been given below:

Indices	September 2021 (Closing Value)	October 2021 (Closing Value)	Percentage Change during the month
NASDAQ COMPOSITE	14,444	15,495	7.28 %
NIKKEI 225	29,438	28,892	(1.85 %)
SHANGHAI	3,568	3,545	(0.64 %)
DAX	15,260	15,690	2.82 %
KOSPI	3,068	2,970	(3.19 %)

- The summary of performance of various crypto currencies have been given below:

Crypto's	September 2021 (Closing Value) IN USD	October 2021 (Closing Value) IN USD	Percentage Change during the month
BITCOIN	43,890	61,317	39.70 %
ETHEREUM	2,997	4,246	41.67 %
DOGECOIN	0.197	0.280	42.13 %

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