



ASC TIMES NEWSLETTER

Volume 20, MAY 2023

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MESSAGE FROM DIRECTOR

Dear Readers,

We are delighted to release our Monthly newsletter 'ASC TIMES' - May Edition considering the rigorous demand from our eminent readers. I would like to take this opportunity to present the Volume-20 of our monthly newsletter. ASC Times summarizes all the business-related news & government updates like imparting relevant information, press releases, notifications, periodic updates, etc. to keep you updated with things affecting the business as a whole.

This newsletter is designed as a comprehensive knowledge-sharing initiative focused on updating you with all the monthly updates covering Income Tax Act 1961, Company's Act 2013, Foreign Exchange Management Act (FEMA), Customs, etc.

ASC Group, continues to be the leader for financial, secretarial, legal & management advisory for more than 25 years of industry experience operating out of 9 offices globally. Our team of 300+ professionals consists of experienced Chartered Accountants, Company Secretaries, Lawyers, Investment Advisors, and Management Consultants who continuously contribute towards the ease of doing business across the world.

We as ASC always believe in strengthening the relationship between us and share timely and insightful editions.

ASC releases a monthly Newsletter named '[GST TIMES](#)' and '[INSOLVENCY TIMES](#)' which provides a rewarding experience to the reader.

Best regards
Shailendra Kumar Mishra
Director
ASC Group





COMPLIANCE CALENDAR

Sr. No.	Date	Compliance	Period
1	7 th May 2023	The due date for the deposit of Tax deducted by an office of the government for the month of April, 2023.	April 2023
2	15 th May 2023	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB and 194M in the month of March, 2023	March 2023
3		Due date for issue of TDS Certificate for tax deducted under section 194S in the month of March, 2023 Note: Applicable in case of specified person as mentioned under section 194S	March 2023
4		ESIC payment for the month of April 2023	April 2023
5		PF payment for the month of April 2023	April 2023
6	30 th May 2023	Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2022-23	FY 2022-23
7		Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB and 194M in the month of April, 2023	April 2023
8		Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194S in the month of April, 2023 Note: Applicable in case of specified person as mentioned under section 194S	April 2023
9		Issue of TCS certificates for the 4th Quarter of the Financial Year 2022-23	FY 2022-23
10		LLP annual return in Form LLP 11	FY 2022-23
11	31 st May 2023	Quarterly statement of TDS deposited for the quarter ending March 31, 2023	Jan'23 - Mar'23
12		Return of tax deduction from contributions paid by the trustees of an approved superannuation fund	FY 2022-23
13		Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect for financial year 2022-23	FY 2022-23
14		Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA(1)(k) (in Form No. 61B) for calendar year 2022 by reporting financial institutions	Calendar Year 2022



COMPLIANCE CALENDAR

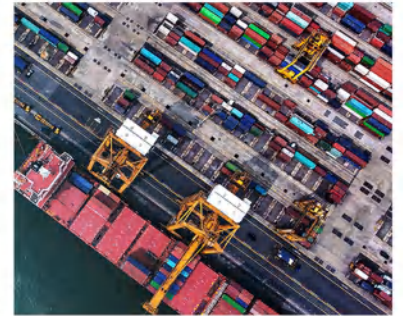
15		Application for allotment of PAN in case of non-individual resident person, which enters into a financial transaction of Rs. 2,50,000 or more during FY 2022-23 and hasn't been allotted any PAN.	-
16		Application for allotment of PAN in case of person being managing director, director, partner, trustee, author, founder, karta, chief executive officer, principal officer or office bearer of the person referred to in Rule 114(3)(v) or any person competent to act on behalf of the person referred to in Rule 114(3)(v) and who hasn't allotted any PAN	-
17		Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2023)	FY 2022-23
18		Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2023)	FY 2022-23



NEWS HIGHLIGHTS

India Plans to Open Logistics Hub for Indian Companies in Panama: External Affairs Minister S Jaishankar

External Affairs Minister S Jaishankar stated that India is exploring ways to open a logistics hub in Panama for Indian companies. Jaishankar called on President Nito Cortizo and also conveyed PM Narendra Modi's greetings. Cortizo talked about the will to make an alliance with the Indian pharmaceutical industry with an aim to achieve effective, quality and affordable medicines for residents of Panama. He stated that the new India and the new Panama will work together in the contemporary era. [Click here](#) to read the full story.



Medical devices policy approved, to help sector grow to \$50 billion in 5 years

The Union Cabinet has approved the medical device policy for promoting the industry holistically. The aim is to reach \$50 billion in the next 5 years from the current \$11 billion. The policy is aimed to increase India's share in the global market from 1.5% to 12% over the next 25 years. The policy will create a single-window approval process for medical device manufacturers. This will enhance accountability and ensure quick approvals. Presently, India is importing 75% of medical devices. The government has also announced a production-linked incentive for 26 medical devices. Manufacturing of 19 devices have already begun. The policy has committed an investment of Rs. 1206 crores. Out of this, an investment of Rs. 714 crores have already been achieved. [Click here](#) to read the full story.

Major defence collaboration in work to manufacture sophisticated, modern equipment in India: US official

A major bilateral defence collaboration between India and USA is in talks for enabling India to make sophisticated modern defence equipment. US Assistant Secretary of State for South and Central Asia stated that it makes sense for India to produce world-class defence equipment for its own needs. However, the officials have refrained from giving much detail about this major collaboration. India and USA have had a defence trade of over \$20 billion in the last 20 years. [Click here](#) to read the full story.





Australia to ramp up ties with India, Japan in Indo-Pacific amid China's aggressive actions

Australia stated that it will deepen its strategic ties and defence partnerships with its key allies in the Indo-Pacific region including India and Japan. This is important in response to the growing assertion of China. The Australian government set out a blueprint for Australia's strategic policy, resources and defence planning. China claims nearly all of the disputed South China Sea. Other countries i.e., Taiwan, Philippines, Malaysia, Brunei and Vietnam claim part of the South China Sea. Beijing is also involved in a maritime dispute over the East China Sea with Japan. The world is changing and China has amassed the greatest military build-up of any nation since World War II and Australia is not equipped to face it alone. [Click here](#) to read the full story.

India surpasses China to become the world's most populous nation

India has become the most populous nation in the world. It surpassed China to become the most populous nation with a population of 142.86 crores while China has 142.57 crores. As per Pew Research Centre, India's population has grown by more than 1 billion people. In 1960, the number of people in China shrank for the first time. In 2016, China ended its 'one child policy' that it implemented in the 1980s amid fears of over-population. Further, in 2021, it allowed couples to have up to 3 children. China is facing fear as its birth rate declines while the workforce is ageing. As per the UN data, the global population will hit 8.045 billion by mid-2023. [Click here](#) to read the full story.





Indo Japan News

WTO panel rules against India in IT tariffs dispute with EU, Japan and Taiwan

The World Trade Organisation (WTO) panel stated that India has violated trading rules in a dispute with Japan, Taiwan and European Union over import duties on IT products. It has set up a dispute settlement panel to decide on India's decision to levy a 10% customs duty on mobile phones as well as some of ICT products. It was first levied in July 2017 and was eventually increased to 15% that year. It was again increased to 20% despite opposition. The Geneva-based organisation has set up two more panels in July 2020, taking the total number of panels to 3. [Click here](#) to read the full story.

India, Japan can work together for greater synergy between G7 & G20: FM Sitharaman

Finance Minister Nirmala Sitharaman stated that India and Japan can work together to achieve greater synergies between G7 and G20 member countries. While Japan is the current president of G7 countries, India holds the annual revolving presidency of the G20 countries. She further stated that she was invited to the meeting of G7 finance ministers by Japan. Sitharaman emphasized that both countries need to have engagement in the areas of food security, development finance, environment, climate and energy, disaster risk reduction, digitalisation and health. India held a year-long G20 presidency in December last year. Sitharaman further acknowledged and appreciated Japan's efforts towards consistent support for the achievement of goals under the G20 presidency agenda. [Click here](#) to read the full story.

India, Japan and Bangladesh explore ways to boost the Bay of Bengal economy

India, Japan and Bangladesh are exploring ways to boost the economy in the region of Bay of Bengal and are considering a trilateral. They are considering the possibility of unlocking the potential of the

landlocked north-east through the Chittagong Port and Tokyo-funded deep-sea port in Bangladesh's Matarbari. This decision was taken following the two days talk between ministers of Bangladesh and India and top officials of Japan in the capital city of Tripura, Agartala. The three nations have decided to promote soft power initiatives and capacity building as India presses Japan to increase investments in the Northeastern region. The involvement of Japan will enhance the industrial value chains and a comprehensive connectivity development of Bangladesh and northeast India. [Click here](#) to read the full story.

India, Japan collaborates to put Sri Lankan economy back on track

The Sri Lankan economy has been on the edge of collapsing and facing a severe economic crisis. India and Japan are collaborating to put Sri Lanka on a sustainable growth path. This was highlighted in the report of Pathfinder, the leading Lankan think tank. The economic crisis in Sri Lanka has deeply impacted the nation including the socio-economic setback in the country, rising unemployment, increasing poverty and skyrocketing inflation. [Click here](#) to read the full story.



[Click here](#)

Circulars & Notifications:

INCOME TAX

Clarification regarding deduction of TDS under section 192 read with sub-section (IA) of section 115BAC of the Income-tax Act, 1961 - reg.

The government introduced sub-section (1A) under section 115BAC, also known as the new tax regime. The above-mentioned new tax regime has now become the default tax regime. The government has granted an option to opt out of the new tax regime. For a person not having income from business or profession, this option can be exercised every year. However, representations were received by the government concerning the deduction of TDS on salary by the employer who would not be knowing whether the employee has opted out of the new tax regime or not.



Therefore, it has been clarified that the employers shall seek information from the employees regarding their intended tax regime and thus calculate TDS accordingly. Further, if the employee does not provide the intimation, then it shall be presumed that the employee will opt for the default tax regime (i.e., the new tax regime) and the TDS shall be calculated accordingly. [Click here](#) to read the full circular.

CII for FY 2023-24

Under the income tax law, the cost inflation index plays an important role in determining capital gains. It helps adjust the purchase cost of an asset as per the inflation to derive the true capital gains earned by the assessee. Each year, the government announces a cost inflation index number and that is used to determine the purchase value of the asset adjusted for inflation. For the financial year 2023-24, the cost inflation index is 348. This will come into effect from 1st April 2024 and therefore shall be applicable in relation to the assessment years 2024-25 and all subsequent assessment years. [Click here](#) to read the full notification.

RESERVE BANK OF INDIA

Provisioning for standard assets by primary (Urban) cooperative banks – revised norms under the four-tiered regulatory framework

The Urban Co-operative Banks (UCBs) have been categorised into four tiers i.e., Tier-1, Tier-2, Tier-3 and Tier-4 for regulatory purposes. Following were the standard asset provisioning norms for UCBs:



Category of Standard Asset	Rate of Provisioning	
	Tier-II	Tier-I
Direct advances to Agriculture and SME sectors.	0.25%	0.25%
Commercial Real Estate (CRE) sector.	1.00%	1.00%
Commercial Real Estate-Residential Housing Sector (CRE-RH).	0.75%	0.75%
All other loans and advances not included above.	0.40%	0.25%

Upon review, it has been decided to harmonise the provisioning norms for standard assets for all the UCBs irrespective of their tiers. Therefore, the following shall be the provisioning norm as per the revised framework:

- Direct advances to Agriculture and SME sectors that are standard shall have a uniform provisioning requirement of 0.25% of the funded outstanding on a portfolio basis.
- Advances to the Commercial Real Estate (CRE) sector that are standard shall have a uniform provisioning requirement of 1.00% of the funded outstanding on a portfolio basis.
- Advances to commercial real estate residential housing sector (CRE-RH) that are standard shall have a uniform provisioning requirement of 0.75%.
- For all other loans and advances not included above, they shall maintain a general standard asset provision of a minimum of 0.40% of the funded outstanding on a portfolio basis.

The Tier-I UCBs that maintained provision based on 0.25% as per earlier norms for other advances can achieve the new provisioning requirement of 0.40% in a staggered manner till 31st March 2025. [Click here](#) to read the full circular.

Authorised Dealers Category-II - Online submission of Form A2

As per the 'Compilation of R>Returns: Reporting under FETERS', AD banks offering internet banking facilities to their customers were permitted to allow online submission of Form A2. It is now decided to allow the online submission of Form A2 to AD Category-II entities as well. The AD Category-II entities shall frame appropriate guidelines for the same. [Click here](#) to read the full circular.

Master Circular - Housing Finance for UCBs

The Urban Cooperative Banks (UCBs) play an important role in providing finance for housing schemes, especially to the weaker sections of the community. These banks are allowed to grant loans for housing schemes from their own resources up to a certain limit. The RBI has released a master circular governing housing finance by the UCBs. As per this circular, UCBs can grant loans to the following categories of borrowers:

- Individuals and cooperative or group housing societies
- Housing boards undertaking housing schemes or projects for Low Income Groups (LIG), Economically Weaker Sections (EWS) and Middle Income Groups (MIG).
- Owners of flats/houses for upgradation and extension, including major repairs.

The circular also lays down the eligibility of housing finance and the maximum loan amount and margins. Further, it covers the broad guidelines pertaining to interest, prepayment, foreclosure, security, tenure etc. [Click here](#) to read

Framework for Acceptance of Green Deposits

The financial sector is playing a pivotal role in mobilising resources and allocating them to green projects and activities. Green deposits are one of the key instruments for raising funds for these projects. They are a major source of funds for the Regulated Entities (REs) for financing their green projects and activities. Therefore, the RBI has released a framework for the acceptance of green deposits. This will encourage REs to offer green deposits, protect the depositors' interest and help achieve sustainability. This framework shall be applicable to the following entities, being the regulated entities:

- Scheduled Commercial Banks including small finance banks (but excluding local area banks, regional rural banks and payments banks).
- Deposit-taking Non-Banking Financial Companies, including Housing Finance Companies.

The framework broadly covers the interest rates, denomination, tenure, financing framework, third-party verification etc. [Click here](#) to read the full framework.

APConnect - Online application for Full Fledged Money Changers and non-bank Authorised Dealers Category-II

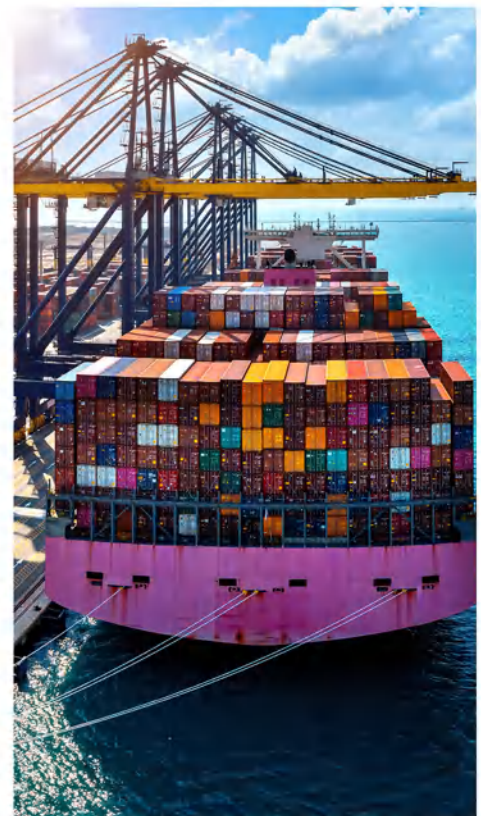
The government has developed an application called 'APConnect'. It facilitates the processing of the application for licencing, authorization as an MTSS agent, non-bank AD Cat-II, renewal of existing authorisation or license and for seeking approvals. It encompasses a list of functionalities and the existing FFCs and non-bank AD Category-II need to register themselves on the APConnect application within 3 months from the date of issue of this circular. After registration, the request for other facilities and approvals shall be made through the APConnect application. [Click here](#) to read the full circular.

CUSTOMS

Online filing of AEO-LO Applications

The Authorised Economic Operator (AEO) application processing on the web-based portal has been made functional since July 2021. Until now, it was supportive only for AEO-T2 and AEO-T3 applications. To take this digitisation forward and assist the government in the Digital India initiative, the board has decided to launch a new version (V3.0) for onboarding the AEO-LO applicants through online filing, digital certification and real-time monitoring


The updated version of the portal will become available to the applicants as well as the customs officials from 11th April 2023. The new version will ensure real-time, continuous and digital monitoring of the physically filed AEO-LO applications for expedience and timely intervention. Upon submission of the physical documents to the Principal Chief Commissioner or Chief Commissioner's office (AEO cell), the applicants shall register themselves on the AEO web application. After registration, the applicant shall upload the relevant annexures for their AEO-LO application. [Click here](#) to read the full circular..



Regarding Exemption for import of fabrics under Special Advance Authorization Scheme under para 4.04A of Foreign Trade Policy, 2023 for manufacture and export of garments.

Considering the public interest, the Central Government has exempted the import of fabrics, including interlining, from the whole of customs duty against a valid Special Advance Authorisation issued by the regional authority. The said authorisation should be produced before the proper officer at the time of clearance.

The said authorisation is meant for the import of fabrics only and it shall bear the name and address of the importer and the supporting manufacturer. This is applicable in case the authorisation has been issued to a merchant exporter. The authorisation should also bear the details and other specifications of the fabrics to be imported as well as the quantity, description and value of the exports. Further, the importer shall execute a bond with such surety and security as is specified by the Deputy or Assistant Commissioner of Customs binding him to pay the customs duty in case the conditions are not complied with. [Click here](#) to read the full notification.



PUBLICATIONS

INTERNAL PUBLICATIONS

Income Tax implications in the Case of Expats in India

For instance, suppose an employee is working in a foreign entity and is seconded to its Indian branch. Thus, such an employee will not only be covered under the taxation laws of his home country but also under the Indian taxation laws. However, what do the Indian laws state for Taxes of Expat's in India? [Read more](#)

Expat Social Security Obligations in India: Are You Claiming These Benefits?

India has entered into various Social Security Agreements (SSA) to ease out and streamline the expat social security obligations for cross-border and international workers. When discussing the social security obligations in case of expats in India, the definition of International Worker holds prime importance. [Read more](#)

Model GloBE Rules by OECD- Pillars of Global Anti-Base Erosion Rules

The OECD released these GloBE Rules, also known as Global Anti-Base Erosion Rules to prevent Multi National Enterprises (MNEs) from shifting profits to low-tax jurisdictions and thereby eroding the tax base of other countries. Let's see a detailed explanation of the GloBE rules by OECD, their objectives, and how they work. [Read more](#)

GST on Secondment of Employees / Expats in India: Supreme Court Ruling

The Supreme Court of India announced a major ruling in one of its pending cases relating to the levy of GST on the secondment or deputation of employees. This subsided the confusion relating to the applicability of GST but was it an absolute ruling? What was the verdict of the Supreme Court? [Read more](#)

Lower 12% GST for services linked to flat construction

The Goods and Services Tax (GST) is a consumption tax levied on goods and services in India. The tax was introduced on 1st July 2017, to replace multiple indirect taxes imposed by the central and state governments. The GST is divided into four tax slabs - 5%, 12%, 18%, and 28%. Recently, there has been a demand for a lower GST rate on services linked to flat construction. [Read more](#)

GSTN performance improved steadily over time as per report

According to a recent report, the performance of the Goods and Services Tax Network (GSTN) has steadily improved over time. The report, which was released by the Ministry of Finance, highlights the progress made by GSTN in terms of data processing speed, stability, and reliability. [Read more](#)

KHC allows superintendent to invalidate GSTIN cancellation order on filing return

The Karnataka High Court recently issued a ruling permitting the Superintendent of Central Tax to pass orders for revoking the cancellation of GST registration on filing returns. The ruling came in response to a writ petition filed by a taxpayer who had challenged the cancellation of their GST registration by the tax authorities. [Read more](#)

Disguised Payouts: Banks, insurers face GST notices

In recent news, several banks and insurance companies in India are facing GST notices for allegedly disguised payouts made to customers. The notices were issued by the Central Board of Indirect Taxes and Customs (CBIC) after an investigation was conducted by the Anti-Profitteering Authority (APA). [Read more](#)

Anti-evasion steps in focus to boost Delhi govt's GST revenues

To tackle these issues, the Delhi government has implemented several anti-evasion measures. These include the use of data analytics to identify businesses that are not paying their taxes, the creation of a GST intelligence unit to track suspicious transactions, and the deployment of special teams to conduct surprise inspections. [Read more](#)

Centre gets boost on tax revenue post implementation of GST- NIPFP

According to a recent report by the National Institute of Public Finance and Policy (NIPFP), the Centre has received a significant boost in tax revenue post the implementation of Goods and Services Tax (GST). However, the report also points out that states are yet to see a similar improvement. [Read more](#)

Committee of Officers on GST Audits released 'GST Audit Manual 2023'

The Committee of Officers on GST Audits, a group of experts responsible for developing guidelines for conducting audits under India's Goods and Services Tax (GST) regime, has released the much-awaited "GST Audit Manual 2023." [Read more](#)

Efficient Inter-Branch Employee Services with 18% GST Benefit

The Authority for Advance Ruling (AAR) has recently ruled that employee services provided from a branch office to the head office, and vice versa, are liable to attract 18% GST. This ruling was given in response to a query by a taxpayer seeking clarification on the GST liability of such services. [Read more](#)

GST Registration Frauds: Multiple Filings and Manpower Supplies

One common tactic used by fraudsters is the filing of multiple GST registrations, often using fake identities, to obtain multiple GSTINs (GST Identification Numbers) and take advantage of various schemes and incentives offered by the government. [Read more](#)

Uttarakhand Tax Department Uncovers Rs 5 Crore GST Fraud in Recent Company Raids

In a recent raid conducted by the tax department on several companies in Uttarakhand, it was found that these companies had evaded GST to the tune of Rs 5 crore. The raid was conducted on the basis of a tip-off received by the tax department, which suggested that the companies were engaged in fraudulent activities to evade GST. [Read more](#)

Indian Government to Launch National Retail Trade Policy and Accident Insurance Scheme for GST Traders

The national retail trade policy is aimed at promoting ease of doing business for small and medium-sized traders across the country. The policy is expected to streamline regulations, reduce compliance burden, and provide better access to credit and finance for traders. [Read more](#)

GST Officers Uncover Tax Evasion in Offshore Online Betting and Gambling Entities

GST officers in India have recently uncovered a large-scale tax evasion by offshore entities providing online betting and gambling services. The investigation was carried out by the Directorate General of GST Intelligence (DGGI), which is responsible for enforcing GST laws and preventing tax evasion. [Read more](#)

Record-Breaking GST Collections Expected in April 2023

According to recent reports, the Goods and Services Tax (GST) collections in India are expected to break all records in April 2023. The GST is the largest indirect tax reform in India that came into effect on July 1, 2017, and is designed to create a uniform taxation system across the country. [Read more](#)

Calcutta High Court Allows Recipient to Seek Advance Ruling under GST

The Calcutta High Court recently made a landmark ruling in favour of recipients of services under the Goods and Services Tax (GST) regime. The ruling states that recipients of services are entitled to seek advance rulings under GST, just like suppliers of goods and services. [Read more](#)

New GST Rules for Big Businesses: Monthly Returns and E-Invoicing Now Mandatory

The new Goods and Services Tax (GST) rules for businesses with an annual turnover of over ₹100 crore has come into effect from today, May 1, 2023. These new rules aim to simplify the GST compliance process and improve tax administration. Here's what you need to know about the changes: [Read more](#)

India achieves highest-ever GST Collection in April 2023 - Significant boost for economy

In a significant boost to the Indian economy, Prime Minister Narendra Modi lauded the highest-ever Goods and Services Tax (GST) collection in the month of April 2023. According to reports, the GST collection for April 2023 touched a record high of Rs 1.78 lakh crore, surpassing the previous high of Rs 1.41 lakh crore collected in April 2022. [Read more](#)

Online Gaming to Attract Investment with Finalized Tax Policy

Finance Minister Nirmala Sitharaman has stated that the online gaming industry in India has the potential to attract significant investment once the tax policies for the sector are finalized. Speaking at a recent event, she highlighted the importance of the sector as a source of revenue for the government, as well as a driver of economic growth and job creation. [Read more](#)

70 New Reforms: Ease of Doing Business is A Reality in Delhi

The Delhi Government is actively promoting ease of doing business. In a recent move, they approved 70 reforms in Delhi across 16 departments in order to reduce the compliance burden on businesses and individuals and expedite the approvals for various government services. The various departments where the reforms have been approved include labour, revenue department, IT, power etc. [Read more](#)

SENSEX Performance: Analyzing Stock Market Returns of Last 20 Years

The world has been through multiple recessions and stock market crashes in the last 100 years. When things went south, many investors fell prey to anxiety and exited the market. Only if they would have checked the past performance of stock markets, they would have realized that patience was the best answer during that time. Let's take a look at the performance of Sensex in the last 20 years. [Read more](#)

SME IPO Performance in FY 2022-23: How SMEs Overperformed Mainboard IPOs?

As per a recent publication by the Times of India, it has been notably a great year for the public share sale of small and medium enterprises (SMEs). Like regular listing of shares of the companies, SMEs too can list their shares on a dedicated exchange i.e., the SME exchange. In the last year, performance of SME shares was surprising as it earned huge returns for investors. [Read more](#)

EPR Registration for New Battery Waste Management Rules, 2022

With the advent of electronic vehicles and the rising use of electric batteries, the Ministry of Environment, Forest and Climate Change has issued a notification launching "Battery Waste Management Rules, 2022". These rules replaced the Batteries (Management and Handling) Rules, 2001. [Read more](#)

Delhi Govt. set to launch mobile app for packaged commodities related grievances

The Delhi government is set to introduce a new mobile application named 'Maaptol Grievance' to allow consumers to register and receive time-bound redressal for their grievances related to the Legal Metrology Act. [Read more](#)



QUOTE OF THE MONTH

**"You cannot swim for new horizons
until you have courage to lose
sight of the shore."**

- *William Faulkner*

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