



ASC TIMES NEWSLETTER

October 2021 Edition



INDEX

1 Message from Director

2 Compliance Calender

3 Key Highlights

4 Key Updates

- Amendment in LLP Act.
- Extension of due dates under the Income Tax Act, 1961.
- Amendments in Customs Tariff Act, 1975
- Amendments in Customs Act.
- Clarifications regarding duty scrips.
- Imposition of Countervailing Duty and Anti-Dumping Duty
- Extension in the imposition of Anti-Dumping Duty.
- Amendments in Foreign Trade Policy

5 Publication

- Internal Publication
- External Publication

6 Quote of the Month

MESSAGE FROM DIRECTOR

Dear Readers,

We are delighted to resume our Monthly newsletter 'ASC TIMES' considering the rigorous demand from our eminent readers. I would like to take this opportunity to present the October 2021 edition of our monthly newsletter. ASC Times summarizes all the business-related news & government updates like press release, 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 2016, Foreign Exchange Management Act (FEMA), Customs, etc. ASC also releases a monthly Newsletter named 'GST TIMES' and 'INSOLVENCY TIMES' which provides a rewarding experience to the reader.



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-SEPTEMBER 2021

Description	Period	Due Date
Deposit of TDS/ TCS	Sep-21	7th October 2021
Employee Provident Fund (EPF) - Payment and returns	Sep-21	15th October 2021
Employee State Insurance (ESI) - Payment and returns	Sep-21	
TCS Return	Quarter ending September 2021	
MSME return	April 2021 to September 2021	30th October 2021
Form 8: Filing of statement of accounts and solvency with RoC by LLP	Annual	
AOC-4: Filing of company financial statement with RoC by company	Annual (within 30 days of AGM)	
TDS Return	Quarter ending September 2021	31st October 2021
Form 3CEAB under Income Tax Act, 1961	Annual	



KEY HIGHLIGHTS

1. The Department of Finance has approved expenditure on projects worth Rs 2,903.80 million under a program 'Special Financial Assistance for 2021-22' for Bihar, Chhattisgarh, Himachal Pradesh, Madhya Pradesh, Maharashtra, Punjab, Sikkim, and Telangana: <https://bit.ly/3mQ9iPG>



2. National Financial Reporting Authority (NFRA) is seeking proposals to remove compulsory Statutory Audit for Micro, Small and Medium Enterprises: <https://bit.ly/3oUW4nd>

3. According to the Treasury Department, advance tax collections for the Financial Year Year 2021-22 shot upto Rs.5,70,568 cr as compared to Rs.3,27,174 cr for Financial Year 2020-21, which is a net increase of 74.4%: <https://bit.ly/2X5YHHI>



6. As of May 2021, India's United Payments Interface (UPI) has seen the participation of 224 banks and recorded 2.6 billion transactions worth over \$68 billion and the highest ever, more than 3.6 billion transactions on August 21: <https://bit.ly/3ABGWgS>



5. The Reserve Bank of India (RBI) and the Monetary Authority of Singapore (MAS) have announced a project to coordinate UPI and Pay Now for faster payments between both the countries, India and Singapore at lower costs <https://bit.ly/2YHmxtE>



KEY UPDATES

Amendment in Limited Liability Partnership Act introduced vide LLP Amendment Bill, 2021

1. Small LLP: LLPs with contributions less than or equal to 5 crores and the turnover size of upto 50 crores will be treated as small LLPs.
2. LLPs are allowed to raise capital through the issue of fully secured Non-Convertible Debentures (NCDs) (as an alternative to equity participation) from investors who are regulated by SEBI or RBI.
3. Reduction in an additional fee of Rs. 100 per day which is presently applicable for the delayed filing of forms, documents.
4. The LLP will have only 22 penal provisions under the Act out of which only seven will be compoundable and three will be non-compoundable offenses.



INCOME TAX

Act, 1961

Extension of due dates under the Income Tax Act, 1961

To reduce the difficulties reported by taxpayers and other stakeholders in e-filing of Income Tax Returns and various Audit Reports under the provisions of the Income Tax Act, 1961 (Act), the Central Tax Board (CBDT), has provided the following relief:

S.No	Description (For AY 2021-22)	Original Due Date	Extended Due Date
1	Income tax Returns	31st July 2021	31st December 2021
2	Tax Audit Report (Form 3CA/3CB & 3CD)	30th September 2021	15th January 2022
3	Report of Accountant u/s 92E (Form 3CEB)	31st October 2021	31st January 2022
4	Income tax Returns (For assesseees required to furnish Tax Audit Report)	31st October 2021	15th February 2021
5	Income tax Returns (For assesseees required to furnish report u/s 92E)	30th November 2021	28th February 2021
6	Belated/ Revised Income Tax Return	31st December 2021	31st March 2022
7	Equalisation Levy Statement in Form No.1	30th June 2021	31st December 2021
8	Quarterly Statement in Form No. 15CC by AD for quarter ending 30th June, under Rule 37BB of Income-tax Rules	15th July 2021	30th November 2021
9	Quarterly Statement in Form No. 15CC by AD for the quarter ending 30th September, under Rule 37BB of Income-tax Rules	15th October 2021	31st December 2021
10	Uploading declaration from recipients in Form No. 15G/ 15H for quarter ending 30th June	15th July 2021	30th November 2021
11	Uploading declaration from recipients in Form No. 15G/ 15H for quarter ending 30th September	15th October 2021	31st December 2021

Notes:

1. Interest for default in filing of Income Tax Return is applicable under section 234A if the amount of tax on total income as reduced by any advance tax paid exceeds Rs.1 lakh.



FTP & Customs

Amendments in Customs Tariff Act, 1975

The Central Government has introduced a standard rate of 20% for HSN Code "07136000: " which relates to "OTHER GRAIN SORGHUM Products Include: Jowar, Arhar, Tur Dal".

Additionally, CBIC has also amended standard rates for the following HSN Codes which are exempt from customs duty as is in excess of the amount calculated at the standard rate:

S.No.	HSN Code	Goods Description	Standard Rate
1.	1507 10 00	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED CRUDE OIL, WHETHER OR NOT DEGUMMED	7.5%
2.	1507 90 10	SOYA-BEAN OIL AND ITS FRACTIONS, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED OTHER : EDIBLE GRADE	37.5%
3.	1512 11 10	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED SUNFLOWER SEED OR SAFFLOWER OIL AND FRACTIONS THEREOF : CRUDE OIL : SUNFLOWER SEED OIL	7.5%
4.	1512 19 10	SUNFLOWER SEED, SAFFLOWER OR COTTON SEED OIL AND FRACTIONS THEREOF, WHETHER OR NOT REFINED, BUT NOT CHEMICALLY MODIFIED SUNFLOWER SEED OR SAFFLOWER OIL AND FRACTIONS THEREOF : OTHER : SUNFLOWER OIL, EDIBLE GRADE	37.5%



FTP & Customs

The Central Government has also amended the following Tariff Rates vide Notification No. 42/2021-Customs :

S.No.	Goods Description	Old Rate as per Notification	Amended Rate
1	(A) Crude palm stearin having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1511, imported for manufacture of soaps, fatty acids and fatty alcohols by a manufacturer having a plant for splitting up of such oils into fatty acids and glycerols except for edible grade	Nil	2.50%
2	(B) All goods (except crude palm oil and crude palm stearin) having Free Fatty Acid (FFA) 20 percent or more and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514, or 1515, imported for the manufacture of soaps, industrial fatty acids and fatty alcohol by a manufacturer having a plant for splitting up of such oils into fatty acids and glycerols except edible grade	Nil	2.50%



FTP & Customs

3	(C) All goods (except crude palm oil), having Free Fatty Acid (FFA) 20 percent or more, and falling under heading 1507, 1508, 1509, 1510, 1511, 1512, 1513, 1514 or 1515 for the manufacture of soaps, industrial fatty acids, and fatty alcohol except edible grade	Nil	2.50%
4	Soya-Bean Oil And Its Fractions, Whether Or Not Refined, But Not Chemically Modified Crude Oil, Whether Or Not Degummed	12.50%	2.50%
5	Soya-Bean Oil And Its Fractions, Whether Or Not Refined, But Not Chemically Modified Other: Edible Grade	20.00%	32.50%
6	Other Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes	15.00%	32.50%



FTP & Customs

7	Sunflower Seed, Safflower Or Cotton Seed Oil And Fractions Thereof, Whether Or Not Refined, But Not Chemically Modified Sunflower Seed Or Safflower Oil And Fractions Thereof: Crude Oil: Sunflower Seed Oil	5.00%	2.50%
8	Sunflower Seed, Safflower Or Cotton Seed Oil And Fractions Thereof, Whether Or Not Refined, But Not Chemically Modified Sunflower Seed Or Safflower Oil And Fractions Thereof: Other: Sunflower Oil, Edible Grade	20.00%	32.50%
9	Crude Palm Oil	17.50%	20.00%

Note that this notification shall come into effect on the 11th of September 2021.

Clarification regarding issuing, cancellation, and recovery of amount of duty credits



Notification No. 77/2021-Customs (N.T.) dated 24th September 2021 read with Notification No. 76/2021-Customs (N.T.) dated 23rd September 2021

The Central Government has notified the manner of issuing duty credit for goods exported under the Scheme for Remission of Duties and Taxes on Exported Products subject to the terms and conditions associated with Foreign Trade Policy.

Such duty credit shall be subject to the conditions mentioned in the notification. However, it is important to note the below-mentioned points:

1. The export categories or sectors as per the Notification) shall not be eligible for duty credit under the Scheme
2. The duty credit allowed under the Scheme against the export of goods notified in the FTP, 2015-20 shall be subject to realization of sale proceeds in respect of such goods in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999); failing which such duty credit shall be deemed to be ineligible.
3. The exporter has realized the sale proceeds against the export of goods made earlier by the said exporter where the period allowed for realization, including any extension of the said period by the Reserve Bank of India, has expired (subject to conditions as per notification)
4. Duty credit under the Scheme for exports made to Nepal, Bhutan and Myanmar shall be allowed only upon realization of sale proceeds against irrevocable letters of credit in freely convertible currency established by importers in Nepal, Bhutan, and Myanmar in favor of Indian exporters for the value of such goods.

Cancellation of duty credit:

Where a person contravenes any Act or Rules in relation to exports related to duty credit relates, or in relation to the e-scrip, the Pr. Comm. of Customs or Comm. of Customs having jurisdiction over the customs station of registration of the e-scrip may, after inquiry, pass an order to cancel the duty credit or e-scrip. Where the e-scrip is cancelled, the duty credit amount in the said e-scrip will never be allowed and the proper officer of Customs shall proceed to recover the duty credit amount used in such e-scrip or transferred from such e-scrip.



Recovery of amount of duty credit

Where an amount of duty credit has been allowed to an exporter but the sale proceeds in respect of such export goods have not been realized by the exporter in India within the period allowed under the Foreign Exchange Management Act, 1999 (42 of 1999), the exporter must repay the amount of duty credit along with interest within fifteen days of the expiry of the said period.

Where the exporter fails to repay the duty credit amount within the said period of fifteen days, the duty will be recovered, along with interest.

During the pendency of any recovery, no further duty credit will be allowed on any subsequent exports, till the time such recovery is made and any unutilized duty credit with the exporter or the transferee shall be suspended till the recovery is pending.



Amendment in calculating the last date of export

Notification No. 39/2021 – Customs dated 19th August 2021

The Central Government has amended the notification relating to exemption of silver, gold, and platinum, falling under heading Nos. 71.06, 71.08, and 71.10 respectively of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India. It has added a fourth proviso where the last date of exports that fall between the 1st February 2021 and the 30th June 2021, stands extended by six months.

Imposition of Countervailing duty (CVD) and anti-dumping duty

Notification No. 4/2021- Customs (CVD) dated 24th September 2021 and Notification No. 51/2021- Customs (ADD) dated 16th September 2021

The Central Government has imposed countervailing duty which shall be levied for a period of five years for the following products:

S.No.	Heading/Sub Heading	Description of Goods	Country of Origin	Country of Export	Producer	Duty amount as a % of CIF Value
(1)	(2)	(3)	(4)	(5)	(6)	(7)
1.	76011040, 76012040, 76041010, 76042920, 76051100 and 76052100	Aluminium Wire in coil form/ Wire Rod in coil form having diameter ranging from 9mm to 13mm	Malaysia	Any country including Malaysia	Press Metal Bintulu Sdn. Bhd.	6.8669%
2.	-do-	-do-	Malaysia	Any country including Malaysia	Press Metal Aluminium Rods Sdn. Bhd.	6.8669%
3.	-do-	-do-	Malaysia	Any country including Malaysia	Any producer other than producers mentioned in S. No. 1 and 2 above	16.4874%
4.	-do-	-do-	Malaysia	Malaysia	Any	16.4874%

The anti-dumping duty has been imposed under this notification which will be effective for a period of five years from the date of publication of this notification in the Official Gazette, and shall be payable in Indian currency.

Note that the rate of exchange applicable for the purposes of calculation of such anti-dumping duty shall be the rate which is specified in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), and the relevant date for the determination of the rate of exchange shall be the date of presentation of the bill of entry under section 46 of the said Act.

Anti-dumping duty has been imposed on the following goods (refer to notification for more details) :

Sr. No	Heading	Description	Country of origin	Country of Export	Producer	Amount	Unit	Currency
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
1.	-do-	-do-	China PR	Any country including China PR	Any producer other than mentioned in serial no 1 to 6	976.99	MT	USD
2.	-do-	-do-	Any country other than China PR, Indonesia, Malaysia, and Thailand	China PR	Any	976.99	MT	USD

Extension of imposition of Anti-Dumping Duty

Notification No. 49/2021-Customs (ADD) dated 31st August 2021

The Central Government has amended the notification relating to anti-dumping duty on "Glass Fibres and Articles" falling under head 7019 of the First Schedule of the Customs Tariff Act and added that the anti-dumping duty imposed under this notification shall remain in force up to and inclusive of the 31st October 2021.



FTP & Customs

Updates in Foreign Trade Policy

Notification No: 26 / 2015-2020 dated 16th September 2021 read with
Notification No. 28/2015-2020 dated 23rd September 2021 read with
Notification No. 33/2015-2020 dated 28th September 2021

The last date for online application of scrip-based claims has been shifted to 31st December 2021 with the following arrangements:

- i. For MEIS for export made from 01.07.2018 to 31.03.2019 to 31.12.2020,
- ii. For SEIS (for service delivery provided in FY 18-19 and FY 2019-20)
- iii. For 2% additional ad hoc incentive for exports made in the period 01.01.2020 to 31.03.2020 only,
- iv. For ROSCTL (exported from 07.03.2019 to 31.12.2020) and
- v. For ROSL for exports made until 06.03.2019 when claims have not been issued under the script.

After 31.12.2021, no further applications will be entertained. Late-cut offers will also not be available for submitting claims at a later date.

a. Substituting the conditions set for the late cut as per HBP 9.02, the new deadline for applications lodged to 31.12.2021 as indicated above will be:

Sl No.	Scheme	Period of Exports (Let Export Date in the period) / Services rendered in the period	Late Cut (as % age of Entitlement under the Scheme)
1	MEIS	FY 2018-19 (01.07.2018 to 31.03.2019)	10%
2	MEIS	FY2019-20andFY2020-21(up to 31.12.2020)	Nil
3	SEIS	FY2018-19	5%
4	SEIS	FY2019-20	Nil
5	ROSCTL	07.03.2019to31.12.2020	Nil
6	ROSL	Up to06.03.2019	Nil



FTP & Customs

Note that the validity of Duty Credit Scripts issued before or after 16.09.2021 will be 12 months from the date issue Scheme Plans under Chapter 3 and Chapter 4 of Foreign Trade Policy (FTP) 2015-20 or previous FTPs.

The Central Government has made the following amendments for FTP 2015-20

The biggest highlight this month is the extension of FTP 2015-20 which was valid upto 30th September 2020 has been extended to 31st March 2022

The following sub-Para is added after Sub para 4.42(i) of HBP:

"4.42 (j):

a. For Advance Authorizations for Export Obligation (EO) between 01.08.2020 and 31.07.2021, the Export Obligation period is extended until 31. 12.2021 without a writing fee. However, this extension is subject to a 5% additional export obligation in terms of value on the balance export obligation on the date of expiry of the original period.

b. The option to acquire E.O. extensions by paying a construction fee will remain available through this authorization as appropriate.

c. In cases where Advance Authorization Holder has already received an EO extension when it comes to paying fee format, the refund of the composition fee will not be permitted.

The following Sub Para is added after Sub para 5.17 (e) of HBP:

"5.17 (f):

a. The period of EPCG Authorization has been extended to 31.12.2021 where original or extended Export Obligation (EO) expires between 01.08.2020 and 31.07.2021. However, this extension is less than 5% of the additional export obligation at fair value (in free foreign exchange) on the balance Export obligation on the expiry date of the extended export obligation period.

b. The option to obtain EO extensions by paying composition fees is still available.

c. In cases where the EPCG authorization owner has already received an EO extension when the composition fee is paid, no refund of the composition fee will be allowed.



FTP & Customs

The Central Government made amendments in Foreign Trade Policy 2015-20 that will be applicable immediately vide Notification No: 19 /2015-2020:

1. The Export and Exemption Tax Examination Scheme (RoDTEP) has been approved by the Department of Trade and administered by the Department of Revenue.

2. SCHEMES FOR REMISSION OF DUTIES AND TAXES ON EXPORTED PRODUCTS (RoDTEP) is also included in chapter 4 of the Foreign Trade Policy 2015-20. Please refer to the notification for more details.





PUBLICATIONS

INTERNAL WEBSITE PUBLICATIONS

EPCG Scheme - Complete Guide to Export Promotion Capital Goods

At present, because of the Pandemic disruption, the Foreign Trade Policy along with various schemes has been extended by the government up to 31st September 2021. However, there are chances that in the event of withdrawal of the EPCG scheme, a new scheme may be introduced that ratifies the WTO requirements along with providing the benefit to the Indian companies... <https://bit.ly/2YMNRH2>



Guide to RoDTEP Scheme

The Ministry of Commerce & Industry has issued Notification No.19/2015-20 on 17th August 2021 to notify the rates and the ineligible supplies/ items/ categories under the RoDTEP Scheme. The Ministry has announced refund rates within the range of 0.5% to 4.3% on 8,555 products

<https://bit.ly/2X54rB8>

Advance Pricing Agreement (APA) Guide -Application Procedure & Purpose

The provision of rollback in the Advance Pricing Agreement scheme was introduced through introducing sub-section 9A u/s 92CC through the Finance Act, 2014, and accordingly relevant rules, i.e., 10MA and 10RA were notified on 14th March 2015...

<https://bit.ly/3FRJCuK>





PUBLICATIONS

Procedure for Special Value Branch Registration- SVB Document Required



The role of the Special Valuation Branch Registration is to investigate the impact-related parties have on the transaction value of the imported goods. Such transaction value has a direct nexus on the customs duty payable by the importer... <https://bit.ly/3AB1fv0>

Outcome of 45th GST Council meeting held on 17th Sept. 2021

Concessions on drugs used for COVID-19 treatment have been extended until 31st December 2021. Further, the list has been expanded to include more drugs which are now taxed at 5% GST. Various clarifications have been provided in respect of the applicable rate of GST on goods and services... <https://bit.ly/3aCv5Ew>





PUBLICATIONS

Special Valuation Branch of Indian Custom Authorities

The transactions between an Indian importer and the related foreign supplier are investigated and/or examined by the Special Value Branch (SVB) under Customs Act, 1962, when the parties are related as per Rule 2(2) of the Customs Valuation (Determination of Value of Imported Goods) Rules, 2007... <https://bit.ly/2YEfWd4>



Allowing Pre-Packaged Insolvency Resolution Process For Large Corporates

Pre-Packaged Insolvency Resolution Process (PPIRP) was subsequently enacted by Parliament by way of Insolvency and Bankruptcy Code (Amendment) Act 2021 and after receiving the assent of the President of India was issued on 12 August 2021 (effective from 4 April 2021)... <https://bit.ly/3v6sNqM>

Restoring the trust in Insolvency & Bankruptcy Code, 2016

With much hope and anticipation, to resolve long outstanding issues of stressed assets, the Insolvency and Bankruptcy Code was brought in 2016. Expectations were that timelines of six to nine months for rescuing the Corporate Debtors will adhere to... <https://bit.ly/3FLfTUj>



PUBLICATIONS

EXTERNAL PUBLICATIONS

Changes to Companies Act: Here are the amendments passed by Lok Sabha

Speaking on the bill, Finance and Corporate Affairs Minister Nirmala Sitharaman said decriminalization of various provisions under the companies' law will also help small companies by reducing the litigation burden on them. <https://bit.ly/3v6zaKM>



LLP compliance set to get stricter as MCA applies sections of Companies Act to LLP Act

The Ministry of Commerce & Industry has issued Notification No.19/2015-20 on 17th August 2021 to notify the rates and the ineligible supplies/ items/ categories under the RoDTEP Scheme. The Ministry has announced refund rates within the range of 0.5% to 4.3% on 8,555 products <https://bit.ly/3iXSjd4>

India set to become one of the largest digital markets: Piyush Goyal

"I believe India is poised to become one of the largest digital markets with the rapid expansion of mobile and internet networks," he said, adding that as India aims to become self-reliant, industry and entrepreneurs should use local talent to produce globally marketable solutions.

<https://bit.ly/3lDDmi9>



PUBLICATIONS

EXTERNAL PUBLICATIONS

MSMEs may soon get exemption from mandatory statutory audit; NFRA seeks suggestions on the proposed move



Speaking on the bill, Finance and Corporate Affairs Minister Nirmala Sitharaman said decriminalization of various provisions under the companies' law will also help small companies by reducing the litigation burden on them. <https://bit.ly/3BG9Hu0>

Centre approves capital expenditure projects worth Rs 2,903.80 crore in 8 states

The Finance Ministry announced on Saturday that it has approved capital expenditure projects worth Rs 2,903.80 crore in eight states under the scheme entitled 'Special Assistance to States for Capital Expenditure for 2021-22'. <https://bit.ly/3lDalmK>



Net Direct Tax collections increases over 74% in FY21-22; Gross Direct Tax register a growth of 47%: Centre



The cumulative Advance Tax collections for the first and second quarter of the FY 2021-22 stand at Rs2,53,353cr as of Sep 22, 2021, against Advance Tax collections of Rs1,62,037cr for the corresponding period of the immediately preceding Financial Year i.e 2020-21, showing a growth of 56%(approximately).

<https://bit.ly/3FKFsEC>



India, Singapore to link their fast payment systems UPI & PayNow

The Reserve Bank of India (RBI) and the Monetary Authority of Singapore (MAS) on Tuesday announced a project to link their respective fast payment systems – Unified Payments Interface (UPI) and PayNow which will facilitate instant low-cost cross border fund transfer.

<https://bit.ly/3DySHGM>



Deadline for Infosys to fix the Income Tax e-filing portal ends, glitches remain



Tax experts have identified a number of issues in the new income tax e-filing portal even as the finance ministry's September 15 deadline to fix glitches ended.

<https://bit.ly/3AwA0Sh>



QUOTE OF THE MONTH

**If you are not willing
to risk the usual,
you will have to settle
for the ordinary.**

-Jim Rohn

REGISTERED OFFICE

73, National Park, Lajpat Nagar IV,
New Delhi - 110024 (India)
P: ++91-11-41729056-57, 41601289

CORPORATE OFFICE

C-100, Sector-2,
Noida- 201301
Uttar Pradesh (India)
Phone No: +91-120-4729400

BRANCHES IN INDIA

Gurugram:

605, Suncity Business Tower
Golf Course Road, Sector-54,
Gurugram - 122002, Haryana
Phone No: +91-124-4245110/116

Mumbai:

Office No. 315-316, A wing, Sagar Tech
Plaza, Andheri Kurla Road, Sakinaka,
Andheri (E), Mumbai - 400072, India.
Phone No: 022-67413369/70/71

Pune:

Office No.4, 1st floor Silver OAK,
SN Nagar Road, Wadgaon Sheri,
Pune-MH-411014
Landmark: Near Inorbit Mall

Bengaluru:

0420, Second Floor,
20th Main, 6th Block,
Koramangala,
Bangalore - 560095, Karnataka
Phone No : 080-42139271

Chennai:

Level2 - 78/132
Dr RK salai mylapore
Chennai - 600004, Tamil Nadu
Mobile No: +91-8860774980

BRANCH ABROAD

Singapore:

One Raffles Place
Tower 1, 27-03
Singapore - 048616
Mobile No: +65-31632191
www.ascgroup.sg
info@ascgroup.sg

Canada:

885 Progress Ave Toronto
Ontario M1H 3G3 Canada
Mobile No:+1437-774-4488
www.ascventures.ca
info@ascventures.ca

Dubai:

Business Bay, Ontario Tower,
18th Floor Office 1816,
Dubai, U.A.E
www.ascgroup.ae