



ASC

GST TIMES





Compliance Calendar

S. No.	Due Date	Forms	Period	Description
1.	10 th 2021	February GSTR-7	January, 2021	Return for Tax Deducted at source to be filed by Tax Deductor
2.	10 th 2021	February GSTR-8	January, 2021	E-Commerce operator registered under GST liable to TCS
3.	11 th 2021	February GSTR-1	January, 2021	Taxpayers having an aggregate turnover of more than INR 1.50 crores or opted to file monthly return
4.	12 th 2021	February GSTR-2B	January, 2021	Auto generated ITC statement
5.	13 th 2021	February GSTR-6	January, 2021	Every Input Service Distributor (ISD)
6.	20 th 2021	February GSTR-5 & 5A	January, 2021	Non-resident ODIA services provider file Monthly GST Return
7.	20 th 2021	February GSTR-3B	January, 2021	Taxpayers having an aggregate turnover of more INR 5 crore or more
8.	22 nd 2021	February GSTR-3B	January, 2021	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of: Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh or in the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep
9.	24 th 2021	February GSTR-3B	January, 2021	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of: Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or in the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi
10.	25 th 2021	February PMT-06	January, 2021	Challan for deposit of goods and services tax for taxpayers who have opted for QRMP Scheme
11.	28 th 2021	February GSTR-9	FY 19-20	Taxpayer having an aggregate turnover of more than rupees 2 Crores in the preceding financial year
12.	28 th 2021	February GSTR-9C	FY 19-20	Taxpayers having an aggregate turnover of more than rupees 5 Crores in the preceding financial statement



TOPIC COVERED

Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme

3

Aadhaar Authentication / e-KYC for Existing Taxpayers on GST Portal S

4

CBIC issued instruction for Strict compliance to Limitation while filing Appeals/Petitions before Courts/ Tribunal

5

MGST department will not adopt CBIC circulars as MGST will issue their own circular w.r.t. GST

6

GST Council is planning to implement E-Invoice applicable on businesses with turnover upto iNR 5 crore w.e.f. April, 2021

7

Sectionwise analysis of GST changes in Budget 2021

7

Stuck with VAT Assessment?

16



GOODS AND SERVICES TAX (GST)



Invoice Furnishing Facility (IFF) for Taxpayers under QRMP Scheme

- An Invoice Furnishing Facility (IFF) facility has been provided to taxpayers under QRMP Scheme (Quarterly filers of Form GSTR-1 and also of Form GSTR-3B returns), as per sub-rule (2) of Rule-59 of the CGST Rules, 2017. Taxpayers who have opted for quarterly filing frequency under the scheme can file their details of outward supplies (B2B invoices only) for first two months of a quarter (M1 and M2 respectively of a Quarter) in IFF. For e.g. for Apr-June qtr., B2B invoices only for the months of April (M1) and May (M2) can be filed in IFF by a taxpayer.

- The IFF is a facility similar to Form GSTR-1, and it allows filing of details of B2B invoices in following tables only:

- a. 4A, 4B, 4C, 6B, 6C - B2B invoices
- b. 9B - Credit / Debit Notes (Registered) – CDNR
- c. 9A - Amended B2B invoice - B2BA
- d. 9C - Amended Credit/ Debit Notes (Registered) – CDNRA

- The option to upload details in IFF can be availed till 13th of the subsequent month. Any invoices remaining to be furnished, can be filed using the IFF in the subsequent month IFF or in the quarterly Form GSTR-1. For e.g. for Apr-June quarter, B2B invoices for the month of April (M1) can be filed in IFF by a taxpayer till 13th May. Any IFF which is not filed till the due date of 13th of the subsequent month will expire.

- To file the IFF form for M1 and M2 of the month, login to GST Portal and navigate to Returns > Services > Returns Dashboard > File Returns and then Select the Financial Year & Return Filing Period (M1/M2 of a quarter) and click on search button to file the IFF forms for M1 or M2 month.

- IFF is an optional facility provided to taxpayers under QRMP scheme to pass on input Tax Credit (ITC) to their recipients for M1 and M2 months of a quarter. However, filing of Form GSTR-1 for M3 month of a quarter is mandatory.

- a. Records uploaded in IFF by the Supplier will reflect in Form GSTR-2A/2B of the Recipient.

- b. Supplier Taxpayers can also upload details in their IFF, through JSON file, generated using Returns Offline Tool.

- c. Records filed in IFF need not be filed again in Form GSTR-1 of that quarter.

- d. Only the details saved in IFF can be deleted/edited using RESET button. Once submitted or filed, these details can't be deleted.

Aadhaar Authentication / e-KYC for Existing Taxpayers on GST Portal



Functionality for Aadhaar Authentication and e-KYC where Aadhaar is not available, has been deployed on GST Common Portal w.e.f. 6th January, 2021, for existing taxpayers. All taxpayers registered as Regular Taxpayers (including Casual Taxable person, SEZ Units/Developers), ISD and Composition taxpayers can do their Aadhaar Authentication or e-KYC on GST Portal. This is not applicable for Government Departments, Public Sector Undertakings, Local Authorities and Statutory Bodies.

What is Aadhaar Authentication or e-KYC

- a. If Aadhaar is available, the Primary Authorized signatory and 1 person who is Proprietor/Partner/Director /Managing Partner/ Karta of the entity registered can go for the Aadhaar Authentication.
- b. in absence of Aadhaar, they can upload any of the following documents to undergo e-KYC:
 - Aadhaar Enrolment Number
 - Passport
 - EPIC (Voter ID Card)
 - KYC Form
 - Certificate issued by Competent Authority
 - Others

How to do Aadhaar Authentication/ e-KYC on Portal

- a. When an existing registered taxpayer would login, a pop-up with Question will be shown "Would you like to authenticate Aadhaar of the Partner/Promoter and Primary Authorized Signatory " with the two options "Yes, navigate to My Profile" and "Remind me later".
- b. If taxpayer clicks on "Remind me later" pop up will be closed and user can navigate anywhere on the GST portal.
- c. If taxpayer clicks on "Yes, Navigate to My Profile", system will navigate to My Profile. in MY PROFILE, a new tab "Aadhaar Authentication status" has been shown from where link for Aadhaar Authentication to the Primary Authorized Signatory and one of promoters/partners as selected by him will be sent.

Note: if same person is Primary Authorized Signatory and Partner/Promoter, Aadhaar authentication is only required to be done for that person.

- d. On the My profile page, in addition to SEND AADHAAR AUTHENTICATION LINK, UPLOAD E-KYC DOCUMENTS option would also be displayed to taxpayer from where they can upload the e-KYC documents on Portal. in this case, the process of e-KYC authentication would be subject to approval of uploaded e-KYC documents by Tax Official



CBIC issued instruction for Strict compliance to Limitation while filing Appeals/ Petitions before Courts/ Tribunal

CBIC vide Circular No. 1077/01/2021 - CX dated January 19, 2021 issued instructions for strict compliance to limitation while filing Appeals/Petitions before Courts/Tribunal.

1. Instructions have been issued from time to time regarding strict adherence to the time lines while filing appeals/petitions before High Courts and Supreme Court, the latest being the instruction dated 23.12.2020. Despite the same, appeals/ petitions are being filed before High Courts and Supreme Court belatedly, highlighting no extra-ordinary circumstances while filing Condonation of Delay Applications.

2. In this regard, Hon'ble Supreme Court has been viewing practice of filing appeals after inordinate delay critically and consequently imposing costs on the Petitioners. In one such case of Union of India v. Jitendra in SLP (Crl.) Diary No. 24676/2020, Hon'ble Apex Court in judgment dated 08.01.2020 noted

“We have been repeatedly deprecating the practice of authorities coming before this Court after inordinate delays assuming as if the Law of Limitation does not apply to them. Repeatedly, reliance is placed on the judgments of vintage when technology was not easily available. No reference is made to the subsequent judgment in the Office of the Chief Post Master General & Ors. v. Living Media India Ltd. & Anr. –(2012) 3 SCC 563 which has dealt with the issue that consideration of the ability of the Government to file appeal in time would have to be dealt with in the context of the technology now available and merely shuffling files from one table to the other would no more be a sufficient reason.

We have also categorized such cases as “certificate cases”. We have specified the object to file such cases to obtain a certificate of dismissal from the Supreme Court to put a quietus to the issue and thus, record that nothing could be done because the highest Court has dismissed the appeal. It is a completion of formality with endeavourer to save the skin of the officers who may be in default in following the appropriate legal process in time. The irony is that despite our repeated orders, very little is done at least in taking action against concerned officers who sit on files and do nothing. The presumption is as if this Court will condone the delay for the asking. We refuse to follow such a course.” (emphasis supplied) and imposed costs on the Petitioner.

3. identical stand was taken by Hon'ble Supreme Court in the cases of State of Madhya Pradesh v. Bherulal in SLP (C) Dy No. 9217/2020 and Municipal Corporation of Greater Mumbai & Ors. v. Uday N. Murdakar in SLP (C) Dy No. 9228/2020.

4. Hence, the field formations are directed to strictly adhere to the aspect of limitation in filing appeals/ petitions before Courts/ Tribunal. Reference may also be made to Instruction vide F.No. 1080/DLA/50/Tech/-Monitoring/SLPs-Appeals/16 dated 01.06.2017 (copy available on CBIC website) wherein the fresh time-lines for filing SLP and Civil Appeals were provided. The practice of filing Condonation of Delay Application in a mechanical fashion, without attributing cogent reasons, if any, must be discouraged by the field formations under your jurisdiction. The jurisdictional Principal Chief Commissioner / Principal Director General/ Chief Commissioner/ Director General should personally monitor that appeals/petitions are filed on time in the interests of Revenue as mentioned in Para 2(ii) of Board's instruction dated 23.12.2020.



Any appeal/petition dismissed, solely on the grounds of limitation, may be scrupulously examined and corrective steps may be taken, including disciplinary action, wherever merited.

5. important petitions/appeals filed before Hon'ble High Courts, which would have allindia ramifications and would require policy inputs from the Board should be immediately brought to the notice of policy section concerned of the Board along with Commissioner (Legal). The same should also be mentioned separately in the monthly report being submitted to the Board.

MGST department will not adopt CBIC circulars as MGST will issue their own circular w.r.t. GST

The Maharashtra Goods and Services Tax Department ("MGSTD") vide Trade Circular No. 01T of 2021, dated January 12, 2021, withdrew Trade Circular 39T of 2019 dated July 5, 2019, issued for the adoption of CBiC Circulars unless separate circular issued w.r.t. same subject matter by MGSTD.

This office has issued trade circular 39T of 2019 dated 5th July 2019 regarding deemed adoption of GST circulars issued by the Central Board of indirect Taxes and Customs (CBIC). It was decided to adopt the GST circulars issued by the CBiC in order to ensure uniformity in implementation of Maharashtra Goods and Services Tax Act, 2017 unless a separate circular on the same subject is issued by Maharashtra Goods and Services Tax Department (MGSTD). in view of the said circular, if GST circular was issued by the CBIC and separate circular regarding the same subject matter was not issued by the MGSTD then, GST circular issued by CBiC was applicable, mutatis mutandis, for the implementation of MGST Act, 2017.

A re-examination of the circular 39T of 2019 led to the consensus for the need to have a single source of information. in order to maintain the integrity of communication and so also to avoid confusion caused as to which circular instructions are to be followed in case where there are circulars issued by CBiC as well as circulars issued by the MGSTD, it is decided to withdraw Trade circular 39T of 2019 w.e.f. the date of issuance of this circular, Henceforth, whenever CBIC issues any circular, MGSTD, on its examination, would issue a separate circular regarding its applicability for the implementation of the MGST Act.

it is further clarified that circulars issued by CBIC till withdrawal of 39T of 2019 are deemed to have been adopted for the implementation or MGST Act, 2017 unless MGSTD has issued separate circular on the same subject. Actions taken on the basis of circulars adopted by the MGSTD would remain valid. GST circulars adopted by the MGSTD are made available on the MGSTD website from time to time. List of such circulars adopted is attached herewith (Annexure-I).



GST Council is planning to implement E-Invoice applicable on businesses with turnover upto INR 5 crore w.e.f. April, 2021

Finance Secretary Mr. Ajay Bhushan Pandey in an interview has said that from 1st April, 2021 E-Invoice will be applicable for all B2B transactions by businesses with a turnover of over INR 5 crore.



Sectionwise analysis of GST changes in Budget 2021

- The budget was presented on 01-02-2021 and amendment was carried out in the Finance Bill, 2021 which will come into effect from the date when the same will be notified, as far as possible, concurrently with the corresponding amendments to the similar Acts passed by the States and Union territories with Legislature.

• AMENOMENTS IN THE CGST ACT, 2017:

Clause of the Finance Bill, 2021	Section	Before Budget	After Budget	Analysis
99	Section 7	<u>Section 7 deals with Scope of Supply:</u>	A new clause (aa) in sub-section (1) of Section 7 of the CGST Act is being inserted, retrospectively with	<u>Earlier this was included in paragraph 7 of Schedule II of Section 7.</u> Now, this has been added in Section that was to ensure levy of tax on activities or

		This clause has been newly inserted in Finance Bill.	effect from the 1st July, 2017.	transactions involving supply of goods or services by any person, other than an individual, to its members or constituents or vice-versa, for cash, deferred payment or other valuable consideration.
100	Section 16	<p><u>Section 16 deals with Eligibility and conditions for taking input tax credit:</u></p> <p>This clause has been newly inserted in Finance Bill.</p>	A new clause (aa) to sub-section (2) of the section 16 of the CGST Act is being inserted.	To provide that input tax credit on invoice or debit note may be availed only when the details of such invoice or debit note have been furnished by the supplier in the statement of outward supplies (i.e. GSTR-1, GSTR-4, GSTR-6 etc.) and such details have been communicated to the recipient of such invoice or debit note (i.e. GSTR-2A, GSTR-6A, etc.).
101	Section 35	<p><u>Section 35 deals with Accounts and other records:</u></p> <p>Section 35 (5) of CGST Act, 2017 states that every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 44 and such other documents in such form and manner as may be prescribed.</p>	Sub-section (5) of section 35 of the CGST Act is being omitted.	To remove the mandatory requirement of getting annual accounts audited and reconciliation statement submitted by specified professional. Applicability of FY yet to be notified.

102	Section 44	<p><u>Section 44 deals with Annual return:</u></p> <p>Section 44 (1) Every registered person, other than an Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person, shall furnish an annual return for every financial year electronically in such form and manner as may be prescribed.</p> <p>(2) Every registered person who is required to get his accounts audited in accordance with the provisions of sub-section (5) of section 35 shall furnish, electronically, the annual return under sub-section (1) along with a copy of the audited annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.</p>	Section 44 of the CGST Act is being substituted.	To remove the mandatory requirement of furnishing a reconciliation statement duly audited by specified professional and to provide for filing of the annual return on self-certification basis. It further provides for the Commissioner to exempt a class of taxpayers from the requirement of filing the annual return.
103	Section 50	<p><u>Section 50 deals with Interest on delayed payment of tax:</u></p> <p>Section 50 states that every person who is liable to pay tax in accordance with the provisions of this Act or the rules made thereunder, but fails to pay the tax or any part thereof to the Government within the period prescribed, shall for the period for which</p>	Section 50 of the CGST Act is being amended, retrospectively, to substitute the proviso to sub-section (1) so as to charge interest on net cash liability with effect from the 1st July, 2017.	Charge interest on net cash liability with effect from the 1st July, 2017.

		<p>the tax or any part thereof remains unpaid, pay, on his own, interest at such rate, not exceeding eighteen per cent., as may be notified by the Government on the recommendations of the Council.</p>		
104	Section 74	<p><u>Section 74 deals with Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts:</u></p> <p>Section 74 of CGST Act, 2017 allows proper officer to issue show cause notice where tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised by reason of fraud or any wilful misstatement or suppression of facts.</p>	<p>Section 74 of the CGST Act is being amended so as make Seizure and confiscation of goods and conveyances in transit a separate proceeding from recovery of tax.</p>	<p>To make seizure and confiscation of goods and conveyances in transit a separate proceeding from recovery of tax.</p>
105	Section 75	<p><u>Section 75 deals with General Provisions relating to determination of tax:</u></p> <p>Section 75 (12) Notwithstanding anything contained in section 73 or section 74, where any amount of self-assessed tax in accordance with a return furnished under section 39 remains unpaid, either wholly</p>	<p>An explanation to sub-section (12) of section 75 of the CGST Act is being inserted to clarify that “self-assessed tax” shall include the tax payable in respect of outward supplies, the details of which have been furnished under section 37, but not</p>	<p>This has been added to clarify that “self-assessed tax” shall include the tax payable in respect of outward supplies, the details of which have been furnished under section 37, but not included in the return furnished under section 39.</p>

		or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 79.	included in the return furnished under section 39.	
106	Section 83	<p><u>Section 83 deals with Provisional attachment to Protect revenue in certain cases:</u></p> <p>Section 83 of CGST Act, 2017 states that every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order</p>	Section 83 of the CGST Act is being amended so as to provide that provisional attachment shall remain valid for the entire period starting from the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV till the expiry of a period of one year from the date of order made thereunder.	To provide that provisional attachment shall remain valid for the entire period starting from the initiation of any proceeding under Chapter XII, Chapter XIV or Chapter XV till the expiry of a period of one year from the date of order made thereunder.
107	Section 107	<p><u>Section 107 deals with Appeals to Appellate Authority:</u></p> <p>This clause has been newly inserted in Finance Bill.</p>	A proviso to sub-section (6) of section 107 of the CGST Act is being inserted.	To provide that no appeal shall be filed against an order made under sub-section (3) of section 129 (Detention, seizure and release of goods and conveyances in transit), unless a sum equal to twenty-five percent of penalty has been paid by the appellant.
108	Section 129	<p><u>Section 129 deals with Detention, seizure and release of goods and conveyances in transit:</u></p> <p>Section 129 state that conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or</p>	Section 129 of the CGST Act is being amended.	To delink the proceedings under that section relating to detention, seizure and release of goods and conveyances in transit, from the proceedings under section 130 relating to confiscation of goods or conveyances and levy of penalty.

		seizure and after detention or seizure		
109	Section 130	<p><u>Section 130 deals with Confiscation of goods or conveyances and levy of penalty:</u></p> <p>Section 130 provides power to officer to confiscate the goods or conveyance used as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder.</p>	Section 130 of the CGST Act is being amended.	To delink the proceedings under that section relating to confiscation of goods or conveyances and levy of penalty from the proceedings under section 129 relating to detention, seizure and release of goods and conveyances in transit.
110	Section 151	<p><u>Section 151 deals with power to collect statistics:</u></p> <p>151. (1) The Commissioner may, if he considers that it is necessary so to do, by notification, direct that statistics may be collected relating to any matter dealt with by or in connection with this Act.</p> <p>Section 151 (2) of CGST Act, 2017 allows the Commissioner, or any person authorised by him in this behalf, upon such notification being issued, may call upon the concerned persons to furnish such information or returns, in such form and manner as may be prescribed, relating to any matter in respect of which statistics is to be collected.</p>	Section 151 of the CGST Act is being substituted to empower the jurisdictional commissioner to call for information from any person relating to any matter dealt with in connection with the Act.	Amendment in the budget clarify that here commissioner means jurisdictional commissioner.
111	Section 152	<p><u>Section 152 deals with bar on disclosure of information</u></p> <p>Section 152 allows to publish the information relating to class of taxable taxpayer, if in</p>	Section 152 of the CGST Act is being amended so as to provide that no information obtained under	Amendment in this section to restrict to utilized of information obtained under section 150 and 151.

		the opinion of the Commissioner, it is desirable in the public interest to publish such information.	sections 150 and 151 shall be used for the purposes of any proceedings under the Act without giving an opportunity of being heard to the person concerned.	
112	Section 168	<p><u>Section 168 deals with Power to issue instructions or directions:</u></p> <p>Section 168 of CGST Act, 2017 states that the Board may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the central tax officers as it may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.</p>	Section 168 of the CGST Act is being amended to enable the jurisdictional commissioner to exercise powers under section 151 to call for information.	Amendment in the budget clarify that here commissioner means jurisdictional commissioner.
113	Section 7	<p><u>Section 7 deals with Scope of Supply:</u></p> <p>Schedule II of Section 7 of CGST Act, 2017 covers activities which are treated as supply of goods or supply of services.</p>	Section 7 of the CGST Act paragraph 7 of Schedule II to the CGST Act is being omitted retrospectively.	This particular entry of Schedule II has been shifted in Section 7 of CGST Act, 2017



• **AMENDMENTS IN THE IGST ACT, 2017:**

Clause of the Finance Bill, 2021	Section	Before Budget	After Budget	Analysis
114	Section 16	<p><u>Section 16 deals with Zero rated Supply:</u></p> <p>Section 16 covers the definition of zero rated supply which is defined as supply of goods or services or both:</p> <p>(a) Export of goods or services or both; or</p> <p>(b) Supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.</p>	<p>Section 16 of the IGST Act is being amended so as to:</p> <p>(i) Zero rated supply of goods or services to a Special Economic Zone developer or a Special Economic Zone unit only when the said supply is for <u>authorised operations;</u></p> <p>(ii) Restrict the zero-rated supply on payment of integrated tax only to a notified class of taxpayers or notified supplies of goods or services; and</p> <p>(iii) Link the foreign exchange remittance in case of export of goods with refund.</p>	<p>Impact of this amendment is:</p> <p>(i) Supply is for authorized operation only.</p> <p>(ii) Restrictions to notified class of taxpayers or notified supplies.</p> <p>(iii) Linkage of foreign exchange remittance.</p>

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VAT Assessment



Stuck with VAT Assessment ?

As the ball drops for the new year, businesses across India are getting a 'VAT/ Sales tax notice of assessment of tax' from the Assessing Authorities revealing to you the amount of VAT they think your organization owes.

With the deadline looming fast, executives spearheading tax and finance functions, often mention the challenges of getting such compliance in a closure status.

Do you and your team have the right strategy to take control of such an assessment to get close?

Send your VAT Return and any payment due right away. If the assessed amount of VAT is too low you should tell the Assessing Authority within 30 days



GET IN TOUCH!

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