



ASC

GST TIMES





Compliance Calendar

S. No.	Due Date	Forms	Period	Description
1.	10 th July 2021	GSTR-7	June, 2021	Return for Tax Deducted at source to be filed by Tax Deductor
2.	10 th July 2021	GSTR-8	June, 2021	E-Commerce operator registered under GST liable to TCS
3.	11 th July 2021	GSTR-1	June, 2021	Taxpayers having an aggregate turnover of more than INR 5 crores or opted to file monthly return
4.	13 th July 2021	IFF	June, 2021	Taxpayers who have opted for Quarterly Return Monthly Payment ("QRMP") Scheme
5.	13 th July 2021	GSTR-1	April, 2021 to June, 2021	Taxpayers who have opted for Quarterly Return Monthly Payment ("QRMP") Scheme
6.	13 th July 2021	GSTR-6	June, 2021	Every Input Service Distributor (ISD)
7.	14 th July 2021	GSTR-2B	June, 2021	Auto generated ITC statement
8.	18 th July 2021	CMP-08	April-June, 2021	Quarterly challan-cum-statement to be furnished by composition dealers
9.	20 th July 2021	GSTR-5 & 5A	June, 2021	Non-resident taxable person and OIDAR services provider file Monthly GST Return
10.	20 th July 2021	GSTR-3B	June, 2021	Taxpayers having an aggregate turnover of less than INR 5 crore (Not opting for QRMP Scheme)
11.	20 th July 2021	GSTR-3B	June, 2021	Taxpayers having an aggregate turnover of more than INR 5 crore (Not opting for QRMP Scheme)
12.	22 nd July 2021	GSTR-3B	April, 2021 to June, 2021	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of (Opt for QRMP Scheme): 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
13.	24 th July 2021	GSTR-3B	April, 2021 to June, 2021	Taxpayer having an aggregate turnover up to INR 5 crore and whose principal place are in the state of (Opt for QRMP Scheme): 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
14.	25 th July 2021	ITC-4	April-June, 2021	Declaration in respect of goods dispatched to job worker or received from a job worker
15.	31 st July 2021	GSTR-4	FY 20-21	Yearly return for taxpayers opted for the composition scheme



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GOODS AND SERVICES TAX (GST)



CBIC clarifies on Applicability of Dynamic QR Code on B2C invoices

CBIC vide circular No. 156/12/2021-GST dated 21st June, 2021 Clarified provisions in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of previous notification in this respect.

As per earlier notification, Dynamic QR Code on B2C invoice are required to be issued w.e.f. 01-12-2020 by registered taxpayers having aggregate turnover of more than INR 500 crore rupees. Further, vide another notification penalty has been waived for non-compliance of this provision from 01st December, 2020 to 30th September, 2021, subject to the condition that the said person complies with this provision from 1st October, 2021. Now, the CBIC hereby clarifies various issues in the table below:

S. No.	Issues	Solution
1.	Whether Dynamic QR Code is to be provided on an invoice, issued to a person, who has obtained a Unique Identity Number as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017?	Any person, who has obtained a Unique Identity Number (UIN) as per the provisions of Sub-Section 9 of Section 25 of CGST Act 2017, is not a "registered person" as per the definition of registered person provided in section 2(94) of the CGST Act 2017. Therefore, any invoice, issued to such person having a UIN, shall be considered as invoice issued for a B2C supply and shall be required to comply with the requirement of Dynamic QR Code.
2.	UPI iD is linked to the bank account of the payee/ person collecting money. Whether bank account and iFSC details also need to be provided separately in the Dynamic QR Code along with UPI iD?	Given that UPI iD is linked to a specific bank account of the payee/ person collecting money, separate details of bank account and iFSC may not be provided in the Dynamic QR Code.
3.	In cases where the payment is collected by some person other than the supplier (ECO or any other person authorized by the supplier on his/ her behalf), whether in such cases, in place of UPI iD of the supplier, the UPI iD of such person, who is authorized to collect the payment on behalf of the supplier, may be provided?	Yes. In such cases where the payment is collected by some person, authorized by the supplier on his/ her behalf, the UPI iD of such person may be provided in the Dynamic QR Code, instead of UPI iD of the supplier.
4.	In cases, where receiver of services is located outside India, and payment is being received by the supplier of services in foreign exchange, through RBI approved modes of payment, but as per provisions of the iGST Act 2017, the place of supply of such services is in India, then such supply of services is not considered as export of services as per the iGST Act 2017;	No. Wherever an invoice is issued to a recipient located outside India, for supply of services, for which the place of supply is in India, as per the provisions of iGST Act 2017, and the payment is received by the supplier in foreign currency, through RBI approved mediums, such invoice may be issued without having a Dynamic QR Code, as such dynamic QR code cannot be used by the recipient located outside India for making payment to the supplier.



	whether in such cases, the Dynamic QR Code is required on the invoice issued, for such supply of services, to such recipient located outside India?	
5.	in some instances of retail sales over the counter, the payment from the customer is received on the payment counter by displaying dynamic QR code on digital display, whereas the invoice, along with invoice number, is generated on the processing system being used by supplier/ merchant after receiving the payment. In such cases, it may not be possible for the merchant/ supplier to provide details of invoice number in the dynamic QR code displayed to the customer on payment counter. However, each transaction i.e. receipt of payment from a customer is having a unique Order ID/ sales reference number, which is linked with the invoice for the said transaction. Whether in such cases, the order ID/ reference number of such transaction can be provided in the dynamic QR code displayed digitally, instead of invoice number.	in such cases, where the invoice number is not available at the time of digital display of dynamic QR code in case of over the counter sales and the invoice number and invoices are generated after receipt of payment, the unique order ID/ unique sales reference number, which is uniquely linked to the invoice issued for the said transaction, may be provided in the Dynamic QR Code for digital display, as long as the details of such unique order ID/ sales reference number linkage with the invoice are available on the processing system of the merchant/ supplier and the cross reference of such payment along with unique order ID/ sales reference number are also provided on the invoice.
6.	When part-payment has already been received by the merchant/ supplier, either in advance or by adjustment (e.g. using a voucher, discount coupon etc), before the dynamic QR Code is generated, what amount should be provided in the Dynamic QR Code for "invoice value"?	The purpose of dynamic QR Code is to enable the recipient/ customer to scan and pay the amount to be paid to the merchant/ supplier in respect of the said supply. When the part-payment for any supply has already been received from the customer/ recipient, in form of either advance or adjustment through voucher/ discount coupon etc., then the dynamic QR code may provide only the remaining amount payable by the customer/ recipient against "invoice value". The details of total invoice value, along with details/ cross reference of the part- payment/ advance/ adjustment done, and the remaining amount to be paid, should be provided on the invoice.

Waiver of penalty on Non-Compliance of QR Code provisions for B2C supply

The CBIC issued Notification No. 28/2021- Central Tax dated 30 June, 2021 read with Notification No. 89/2020 – Central Tax dated 29 November, 2020 and Notification No. 14/2020–Central Tax dated 21 March, 2020, to waive the penalty leviable under Section 125 of the CGST Act (i.e. general penalty) for non-compliance of QR code provisions between the period from 1 December, 2020 to 30 September, 2021 on the condition that QR Code provisions are complied from 1 October, 2021.



No GST on guaranteeing of loans by Govt for their undertaking or PSU

CBIC vide circular No. 154/10/2021-GST dated 17th June, 2021 clarified provisions related to GST on service supplied by State Govt. to their undertakings or PSUs by way of guaranteeing loans taken by them.

Entry No. 34A of exemption notification exempts "Services supplied by Central Government, State Government, Union territory to their undertakings or Public Sector Undertakings (PSUs) by way of guaranteeing the loans taken by such undertakings or PSUs from the banking companies and financial institutions."

Accordingly, as recommended by the Council, it is clarified that guaranteeing of loans by Central or State Government for their undertaking or PSU is specifically exempt under said entry No. 34A.

Clarification regarding applicability of GST on supply of food in Anganwadis and Schools

The Central Board of Indirect Taxes and Customs ("CBIC") has issued Circular No. 149/05/2021-GST dated 17th June 2021 to provide clarification whether serving of food in Anganwadis and schools under Mid-Day Meals Scheme would be exempt if such supplies are funded by government grants and/or corporate donations.

As per Entry No. 66 clause (b) (ii) of Exemption Notification No. 12/2017:

"Services provided TO an educational institution, by way of catering, including any mid-day meals scheme sponsored by the Central Government, State Government or Union territory."

It has been clarified that any catering service provided to an educational institution is exempt from GST. It is further mentioned that such exempt service includes mid-day meal service provided to an educational institution. The scope of this entry is thus wide enough to cover any serving of any food to a school, including pre-school. Further, an Anganwadi institution provides pre-school non-formal education. Hence, anganwadi is covered by the definition of educational institution as pre-school.

Further it has been clarified that services provided to an educational institution which includes anganwadi by way of catering is exempt from levy of GST irrespective of its source of funding from government grants or corporate donations.

GST on milling of wheat into flour or paddy into rice for distribution by Govt

CBIC vide circular No. 153/09/2021-GST dated 17th June, 2021 clarified the provisions related to GST on milling of wheat into flour or paddy into rice for distribution by Govt.



Entry No. 3A of exemption notification exempts “composite supply of goods and services in which the value of supply of goods constitutes not more than 25 per cent of the value of the said composite supply provided to the Central Government, State Government or Union territory or local authority or a Governmental authority or a Government Entity by way of any activity in relation to any function entrusted to a Panchayat or in relation to any function entrusted to a Municipality”.

It is clarified that Public Distribution specifically figures at entry 28 of the 11th Schedule to the constitution, which lists the activities that may be entrusted to a Panchayat. Hence, said entry No. 3A would apply to composite supply of milling of wheat and fortification thereof by miller, or of paddy into rice, provided that value of goods supplied in such composite supply (goods used for fortification, packing material etc) does not exceed 25% of the value of composite supply. It is a matter of fact as to whether the value of goods in such composite supply is up to 25% and requires ascertainment on case-to-case basis.

In case the supply of service by way of milling of wheat into flour or of paddy into rice, is not eligible for exemption under entry No. 3A of exemption notification for the reason that value of goods supply in such a composite supply exceeds 25%, then the applicable GST rate would be 5% if such composite supply is provided to a registered person, being a job work service as per entry No. 26 of exemption notification. Combined reading of the definition of job-work makes it clear that a person registered only for the purpose of deduction of tax under section 51 of the CGST Act is also a registered person for the purposes of the said entry No. 26, and thus said supply to such person is also entitled for 5% rate.

GST on works contract service by way of construction of rope way

CBIC vide Circular no 152/08/2021-GST dated 17th June, 2021 clarified rate of tax applicable on construction services provided to a Government Entity, in relation to construction such as of a Ropeway on turnkey basis.

According to entry No. 3(vi) of notification No. 11/2017-, GST rate of 12% is applicable, inter alia, on-

“Composite supply of works contract provided to the Central Government, State Government, Union Territory, a local authority a Governmental Authority or a Government Entity, by way of construction, erection, commissioning, installation, completion, fitting out, repair, maintenance, renovation, or alteration of a civil structure or any other original works meant predominantly for use other than for commerce, industry, or any other business or profession;”

Thus, said entry No 3 (vi) does not apply to any works contract that is meant for the purposes of commerce, industry, business of profession, even if such service is provided to the Central Government, State Government, Union Territory, a local authority a Governmental Authority or a Government Entity. The doubt seems to have arisen in the instant cases as Explanation to the said entry states, the term ‘business’ shall not include any activity or transaction undertaken by the Central Government, a State Government



or any local authority in which they are engaged as public authorities. However, this explanation does not apply to Governmental Authority or Government Entity. Further, civil constructions, such as rope way for tourism development shall not be covered by said entry 3(vi) not being a structure that is meant predominantly for purposes other than business. While road, bridge, terminal, or railways are covered by entry No. 3(iv) and 3(v) of said notification, structures like ropeway are not covered by these entries too. Therefore, works contract service provided by way of construction such as of rope way shall fall under entry No. 3(xii) of notification No. 11/2017- and attract GST at the rate of 18%.

Place of supply for B2B MRO services in case of shipping industry amended

CBIC vide Notification No. 03/2021-Integrated Tax dated 2nd June, 2021 in order to prevent double taxation or non-taxation of the supply of a service, or for the uniform application of rules, on the recommendations of the Council, hereby added Sl. No. 3 in table A.

Table A

Sl. No.	Description of services or circumstances	Place of Supply
(1)	(2)	(3)
1	Supply of research and development services related to pharmaceutical sector as specified in Column (2) and (3) from Sl. No. 1 to 10 in the Table B by a person located in taxable territory to a	The place of supply of services shall be the location of the recipient of services subject to fulfillment of the following conditions:- (i) Supply of services from the taxable territory are provided as per a contract between the service provider
	person located in the non-taxable territory.	located in taxable territory and service recipient located in non-taxable territory. (ii) Such supply of services fulfills all other conditions in the definition of export of services, except sub- clause (iii) provided at clause (6) of Section 2 of integrated Goods and Services Tax Act, 2017 (13 of 2017).
2.	Supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in the course or furtherance of business.	The place of supply of services shall be the location of the recipient of service.”
3.	Supply of maintenance, repair or overhaul service in respect of ships and other vessels, their engines and other components or parts supplied to a person for use in the course or furtherance of business	The place of supply of services shall be the location of the recipient of service.”



Recommendations of 44th GST council meeting

The 44th GST Council met under the Chairmanship of Union Finance & Corporate Affairs Minister Smt Nirmala Sitharaman through video conferencing held on 12th June, 2021. The Council in its meeting has decided to reduce the GST rates on the specified items being used in Covid-19 relief and management till 30 September, 2021.

The details of recommendations are:

A. MEDICINE

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
1	Tocilizumab	5%	Nil
2	Amphotericin B	5%	Nil
3	Anti-Coagulants like Heparin	12%	5%
4	Remdesivir	12%	5%
5	Any other drug recommended by Ministry of Health and Family Welfare (MoHFW) and Dept. of Pharma (DoP) for Covid treatment	Applicable Rate	5%

B. OXYGEN, OXYGEN GENERATION EQUIPMENT AND RELATED MEDICAL DEVICES

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
1	Medical Grade Oxygen	12%	5%
2	Oxygen Concentrator/Generator, including personal imports thereof	12%	5%
3	Ventilators	12%	5%
4	Ventilator masks / canula / helmet	12%	5%
5	BiPAP Machine	12%	5%
6	High flow nasal canula (HFNC) device	12%	5%

C. TESTING KITS AND MACHINES

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
1	Covid Testing Kits	12%	5%
2	Specified Inflammatory Diagnostic Kits, namely D-Dimer, iL-6, Ferritin and LDH	12%	5%



D. OTHER COVID-19 RELATED RELIEF MATERIAL

S. No.	Description	Present GST Rate	GST Rate recommended by GST Council
1	Pulse Oximeters, incl personal imports thereof	12%	5%
2	Hand Sanitizer	18%	5%
3	Temperature check equipment	18%	5%
4	Gas/Electric/other furnaces for crematorium, including their installation, etc.	18%	5%
5	Ambuances	28%	12%

These rate reductions/exemptions shall remain in force upto 30th September 2021.

Concessional rate of GST on Covid-19 relief supplies

The Central Board of indirect Taxes and Customs ("CBIC") has issued Notification no. 05/2021 - Integrated Tax (Rate) dated 14th June, 2021 to reduce GST rate of certain COVID-19 relief supplies. Earlier in 44th Council Met held on 12th June, 2021, the council recommended to reduce the GST rates on the specified items being used in Covid-19 relief.

GST rates on following items have been reduced:

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Oid GST Rate	New GST Rate
1	2804	Medical Grade Oxygen	12%	5%
2	30	Tocilizumab	5%	Nii
3	30	Amphotericin B	5%	Nii
4	30	Remdesvir	12%	5%
5	30	Heparin (anti-coagulant)	12%	5%
6	3002 or 3822	Covid-19 testing kits	12%	5%
7	3002 or 3822	Inflammatory Diagnostic (marker) kits, namely- IL6, D- Dimer, CRP (C-Reactive Protein), LDH (Lactate De-Hydrogenase), Ferritin, Pro Calcitonin (PCT) and blood gas reagents.	12%	5%
8	3808 94	Hand Sanitizer	18%	5%
9	6506 99 00	Helmets for use with non-invasive ventilation	12%	5%
10	8417 or 8514	Gas/Electric/other furnaces for crematorium	18%	5%
11	9018 19 or 9804	Pulse Oximeter	12%	5%
12	9018	High flow nasal canula device	12%	5%
13	9019 20 or 9804	Oxygen Concentrator/ generator	12%	5%



14	9018 or 9019	Ventilators	12%	5%
15	9019	BiPAP Machine	12%	5%
		Non-invasive ventilation nasal or oronasal masks for ICU ventilators		
16	9019	Canula for use with ventilators	12%	5%
17	9025	Temperature check equipment	18%	5%
18	8702 or 8703	Ambulance	28%	12%

These rate reductions/exemptions shall remain in force upto 30th September 2021.

Clarification regarding GST rate on laterals/parts of Sprinklers or Drip Irrigation System

The CBIC vide Circular No. 155/11/2021-GST dated 17 June, 2021 clarified the intention of notifying GST rate on laterals/parts of Sprinklers or Drip Irrigation System at 6% (each CGST and SGST).

The GST rate on Sprinklers or Drip Irrigation System along with their laterals/parts are governed by S. No. '195B' under Schedule II of notification No. 1/2017- Central Tax (Rate), dated 28 June, 2017 which has been inserted vide notification No. 6/2018- Central Tax (Rate), dated 25 January, 2018 and reads as below:

S. No.	Heading	Description of Goods	CGST rate
195B	8424	Sprinklers; drip irrigation systems including laterals; mechanical sprayer	6%

The matter is examined. The intention of this entry has been to cover laterals (pipes to be used solely with with sprinklers/drip irrigation system) and such parts that are suitable for use solely or principally with 'sprinklers or drip irrigation system', as classifiable under heading 8424 as per Note 2 (b) to Section XVI to the HSN. Hence, laterals/parts to be used solely or principally with sprinklers or drip irrigation system, which are classifiable under heading 8424, would attract a GST of 12%, even if supplied separately. However, any part of general use, which gets classified in a heading other than 8424, in terms of Section Note and Chapter Notes to HSN, shall attract GST as applicable to the respective heading.

Horse race clubs liable to pay GST only on commission and not entire bet amount; Rule 31A(3) of CGST Rules

The Hon'ble Karnataka High Court ("HC") in Bangalore Turf Club Limited and ors. v. Union of India through WP No. 11168/2018 and WP No. 11167/2018 decided on June 02, 2021 held that Goods and Service Tax ("GST") cannot be levied on the entire bet amount received in the totalisator as it would take away the principle that tax can only be levied on consideration received under the Central Goods and Service Tax Act, 2017 ("CGST Act"). The Court also declared Rule 31A(3) of the Central Goods and Service Tax Rules, 2017 ("CGST Rules") and Karnataka Goods and Services Tax Rules, 2017 ("KGST rules") as ultra-virus of the CGST Act.



Facts:

Bangalore turf club ltd. ("the Petitioner") is carrying the business of a race club. The Petitioner particularly conduct horse racing and facilities betting by the punters. The punter places the bet either through totalisator run by the Petitioner or a bookmaker licensed by the Petitioner. If the horse backed by the punter wins, the winning punter is required to surrender the receipt and receive the winning amount from the losing punter. Commission is being taken by the Petitioner for holding the entire amount.

In pre-GST regime the Petitioner was treated as service providers under Chapter-V of the Finance Act, 1994 and Service Tax was levied on the Petitioner's commission alone. After the GST regime, an amendment was brought into Rule 31A of the CGST Act by the insertion of sub-rule (3) to Rule 31A of the CGST Rules. The amendment made GST leviable on the whole amount of bet that gets into the totalisator.

Issues:

Whether Rule 31A(3) of the CGST Rules is ultra-virus the CGST Act?

Whether the Petitioner is liable to pay GST on the commission or on the total amount collected in the totalisator?

Relevant Provisions:

Rule 31A(3) of CGST Rules/ KGST Rules

"31A Value of supply in case of lottery, betting, gambling and horse racing

Held:

The Hon'ble Karnataka HC held as under:

Opined that betting is neither in the course of business nor in furtherance of business of the Petitioner for the purposes of the CGST Act as the Petitioner hold the amount received in the totalisator for a brief period in its fiduciary capacity for which it receives consideration in form of commission and once the race is over the money is distributed to the winners of the stake. Thus, the entire money held by totalisator cannot be construed as consideration in terms of Section 2(31) of the CGST Act.

Observed that Rule 31A(3) of the CGST Rules/ KGST Rules completely wipes out the distinction between the bookmakers and a totalisator by making the Petitioner liable to pay tax on 100% of the bet value. It is the bookmakers who indulge in betting and receive consideration irrespective of the result. In contrast, the Petitioner provides totalisator service and receives commission for providing such service. Therefore, there is no supply of goods/bets by the Petitioner under the CGST Act.



Noted that, Rule 31A(3) of the CGST Rules/ KGST Rules make the Petitioner a 'supplier' of bets but the Petitioner is not the supplier of bets and therefore, cannot be held liable to pay tax under the CGST Act. The service or supply that the Petitioner do is only of totalisator component. The Petitioner dose not supply bets to the punters.

Held that GST cannot be levied on the entire bet amount received in the as it would take away the principle that tax can only be levied on consideration received under the CGST Act. The Court compared it to stock broker or a travel agent; both of whom are liable to pay GST only on the income i.e., the commission that they earn and not on all the monies that pass through them.

Stated that, Rule 31A(3) of the CGST Rules/ KGST Rules does not conform to the provisions of the CGST Act and thus are ultra-virus the enabing CGST Act and liable to be stuck down.

Held that, the Petitioner is liable for payment of GST only on the commission received for the services rendered through the totalisator and not on the total amount collected in the totalisator.



GET IN TOUCH!

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