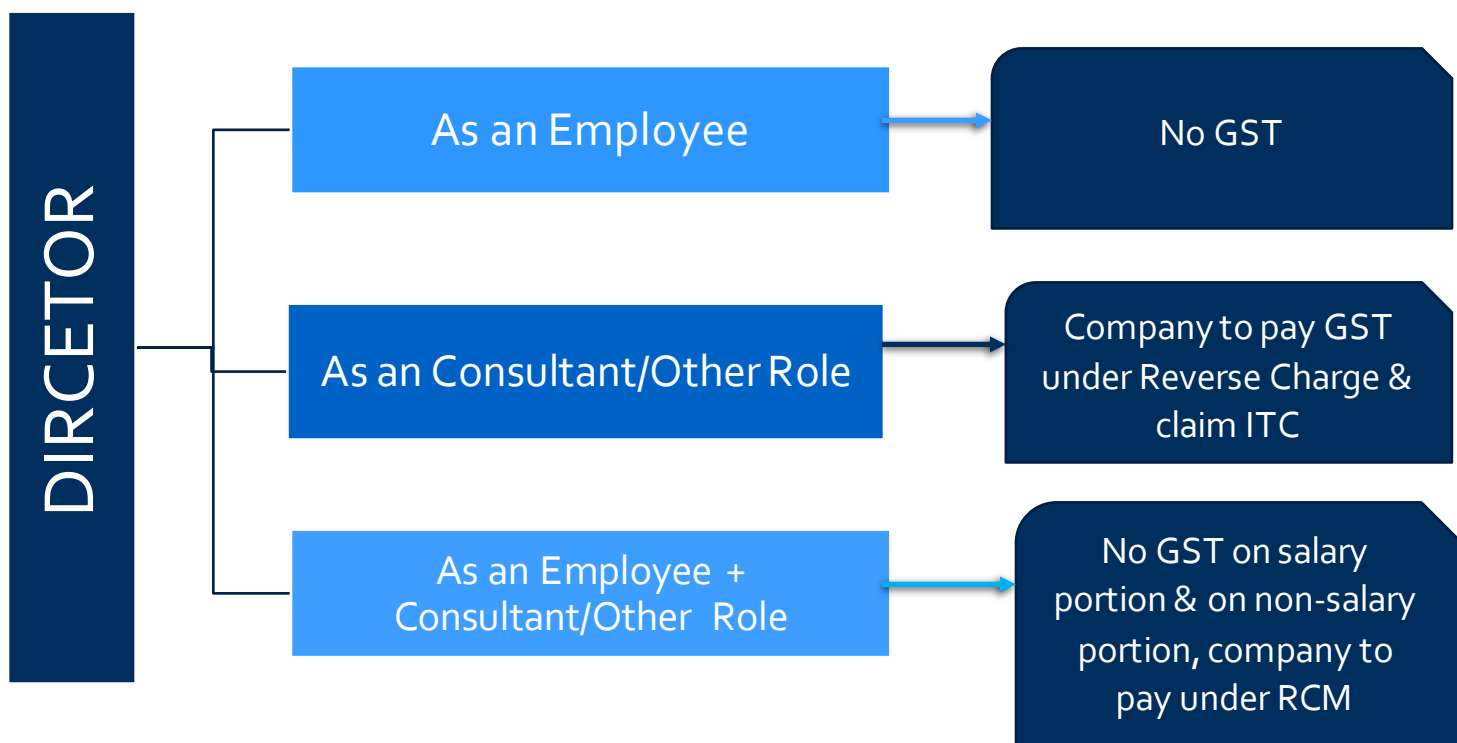


The image shows a hand holding a pen, pointing at a financial chart on a screen. The chart displays a candlestick pattern with green and red bars, overlaid with a blue moving average line. The background is a blurred image of a computer screen showing financial data, including a table with columns for Bid (Qty), Ask (Qty), and Price.

Quick Analysis¹

Relevant Provisions²

¹ GST Policy Wing Circular No: 140/10/2020 – GST dated June 10, 2020

² Notification No. 13/2017 – Central Tax (Rate) dated 28.06.2017 (entry no.6) & Schedule III (entry no.1)

3. Refer sections 2(94) and 149(6) of Companies Act, 2013 for directors' status as employee