277th Issue: 1st November 2020 - 7th November 2020

TAX CONNECT

Knowledge Partner

FEMA. FDI. INCOME TAX. GST. LAND. LABOUR

TAX CONNECT

Mumbai : A/1001, Cirrus Bldg, Cosmos Paradise; Pokhran Road No. 1, Thane (West), Maharashtra – 400606
Bangalore : A-414,Carlton Towers,19th Main; Road Hal Old Airport Rd, Domlur, Bengaluru, Karnataka-560008
New Delhi : C73, 2nd Floor, Sector 50, Mayfield Garden, Gurgaon 122001
Kolkata :1, Old Court House Corner, "Tobacco House" 1st Floor, R.No.-13 (North), Kolkata-700001
: Room No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road; Kolkata – 700055

Dubai :Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact : **+91 8017741711; 9830661254**

Website : www.taxconnect.co.in
Email : info@taxconnect.co.in

EDITORIAL

Friends,

As you are aware that the new RoDTEP Scheme would subsume the current MEIS Scheme for Remission of Embedded Taxes to exporters. In this regard, the Product-wise and Industry-wise study and recommendation of RoDTEP Rates are required by The CBIC Drawback division to notify the same. In this regard, The Ministry of Finance, Government of India, Directorate General of Foreign Trade vide **Trade Notice No. 32/2020-21 dated 28.10.2020** has again notified that Members of trade a RoDTEP Committee has been formed under the chair of Shri G.K. Pillai in the Drawback Division, CBIC, Department of Revenue, which has been tasked by the Government to determine the **rates of refund** for items covered under the Scheme. The Committee has started **collection of data** and is having stakeholder consultations to fulfill its mandate. The relevant circulars/ data formats published in this regard may be seen at URL https://www.cbic.gov.in/htdocs-cbec/home_links/RoDTEP-Committee

In this regard, members of Trade, EPCs and Industry Associations which are involved in export of items falling under Chapter 86, 88 and 89 are requested to urgently submit data for their respective export items in the required format R1, R2 & R3 (as is available at the above URL) so that the **RoDTEP Committee** is able to work out suitable rates for export items. The industry may kindly note that in absence of such data, rates for items in the chapter 86, 88 and 89 under RoDTEP may not be notified.

Further, The Ministry of Finance, Government of India, Directorate General of Foreign Trade vide Trade Notice No. 31/2020-21 dated 27.10.2020 has notified the procedure to apply for the export license. The procedures are as under:

I. Export of Nitrile/NBR Gloves as per the export quota fixed above will be allowed for the period of October and November, 2020.

II. Exporters can apply online through DGFT's ECOM system for Export authorizations (Non-SCOMET Restricted items). There is no need to send any hard copy of the application via mail or post.

III. Online applications for export of "Nitrile/NBR Gloves" filed from 02.11.2020 to 06.11.2020 will only be considered.

IV. All the applications will be examined as per the Para 2.72 of Handbook of procedures.

V. Validity of the export license will be for 3 months only.

VI. The following eligibility criteria is applicable for issuance of Export licenses:

i. Only 1 application per IEC will be considered during this period.

ii. The documents to be submitted must include the following:

EDITORIAL

a. Copy of Purchase order/Invoice

b. Copy of IEC

iii. All the documents must be duly self-attested by the authorized person of the firm.

VII. All the relevant documents as specified above must be submitted along with the application to verify the eligibility criteria. Incomplete applications will not be considered for any allocation. Any application received through email or submitted outside the timeline specified will not be considered.

In Income Tax & GST, Search & Seizure cases are on the rise across the Country. As per **Press Release dated 29.10.2020**, a search action was initiated by the Income Tax Department on 28.10.2020 in the case of a Bijnor based group engaged in real estate business and it's associates. There were allegations that the group companies were having huge security premium reserves and massive liabilities in the form of loans and advances from related parties/others and other payables, even then they had advanced substantial loans to others. The sales of the group were not commensurate with the loans and advances shown. One of the group members has financial interest in one UK based foreign company and one property in London, the sources of investment therein are being examined. Apart from this, incriminating documents relating to investments in many properties have also been recovered from several premises and the same are being investigated. The sources of investment in properties owned by the group are being verified. Hand-written papers relating to certain payments/receipts have also been found during the search and are being examined. So far 6 bank lockers have been found.

The Goods and Services Tax Network (GSTN), the IT backbone of GST system, on 26.10.2020 launched the facility of filing NIL statement for Composition Taxpayers. With this, composition taxpayers can now file NIL statement in Form GST CMP-08 through SMS and without logging in to the GST portal. CMP-08 is a quarterly statement of self-assessed tax to be filed by Composition Taxpayers. According to a press release, the facility of filing NIL statement on the GST portal will remain available to the taxpayers. As per GSTN statistics, a total of 17.11 lakh taxpayers have opted for the Composition Scheme, out of which about 20% (3.5 lakh) taxpayers who file NIL statement, would be benefitted with this facility.

We do hope that this bulletin adds value to your professional sphere.

Just to reiterate that we remain available over telecom or e-mail.

Truly Yours

Editor:
Vivek Jalan
FCA, LL.M (Constitutional Law), LL.B, CIDT(ICAI),B. Com (H)
Partner - Tax Connect Advisory Services LLP

Co-Editors:

Rohit Sharma
Senior Manager – Tax Connect Advisory Services LLP

Rajanikant Choudhury

Manager - Tax Connect Advisory Services LLP

SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	**TAX CALENDAR**	**5**
2]	**INCOME TAX**	**6**
NOTIFICATION	INTRODUCTION OF INCOME TAX (23RD AMENDMENT) RULES, 2020	
NOTIFICATION	EXTENSION OF PAYMENT FOR VIVAD SE VISHWAS SCHEME	
NOTIFICATION	AMENDMENT IN EQUALISATION LEVY (AMENDMENT) RULES, 2020	
NOTIFICATION	EXTENSION OF TIME LIMIT FOR FURNISHING ITR U/S 139 AND TAX AUDIT REPORT OF THE IT ACT, 1961	
CIRCULAR	CLARIFICATION IN RESPECT OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020	
3]	**GST**	**7**
NOTIFICATION	EXTENSION OF DUE DATE FOR FURNISHING GSTR-9 AND 9C FOR F.Y.2018-19	
CASE LAW	WHAT WILL BE EFFECTIVE DATE OF REGISTRATION CERTIFICATE IN CASE OF CONVERSION OF THE PROVISIONAL REGISTRATION TO A PERMANENT REGISTRATION?	
4]	**FEMA**	**8**
NOTIFICATION	INTRODUCTION OF FOREIGN EXCHANGE MANAGEMENT (MARGIN FOR DERIVATIVE CONTRACTS) REGULATIONS, 2020	
CIRCULAR	INTRODUCTION OF CONSOLIDATED FDI POLICY	
CASE LAW	BOMB BLAST OFFENCE RECORDED UNDER TADA AND COMPLIANCE TO SECTION 20A OF TADA IS COMPULSORY.	
5]	**CUSTOMS**	**9**
NOTIFICATION	EXTENSION OF LEVY ON ADDITIONAL ON ALL FULLY DRAWN OR FULLY ORIENTED YARN/SPIN DRAW YARN/FLAT YARN OF POLYESTER IMPORTED	
NOTIFICATION	NOTIFICATION REGARDING EXEMPTION OF DUTIES OF CUSTOMS AGAINST SCRIPS ISSUED UNDER THE ROSL SCHEME FOR APPAREL AND MADE-UPS SECTORS	
NOTIFICATION	EXTENSION ON LEVY OF ANTI-DUMPING DUTY ON FLUOROELASTOMERS (FKM) ORIGINATING IN OR EXPORTED FROM CHINA PR UP TO AND INCLUSIVE OF 27.11.2020	
NOTIFICATION	CONDITIONS PRESCRIBED ON CONCESSIONAL BASIC CUSTOMS DUTY RATE ON POTATO IMPORTS	
6]	**DGFT**	**10**
NOTIFICATION	AMENDMENT IN EXPORT POLICY OF ONION SEEDS	
PUBLIC NOTICE	EXTENSION OF TIME PERIOD FOR IMPORT OF TUR DURING THE FISCAL YEAR 2020-21	
PUBLIC NOTICE	DELETION OF STANDARD INPUT-OUTPUT NORMS (SION) NO. A-468 OF CHEMICAL & ALLIED PRODUCT GROUP	
TRADE NOTICE	LINKING/REGISTRATION OF IECS IN THE NEW REVAMPED DGFT ONLINE ENVIRONMENT	
7]	**IN STANDS - AN INTEGRATED APPROACH TO GST E-INVOICING, E-WAYBILL & E-RETURN FILING**	**11**
8]	**IN STANDS – SECTION WISE COMPENDIUM ON GST**	**12**
9]	**LETS DISCUSS FURTHER**	**13**

TAX CALENDAR

Due date	Form/Return/ Challan	Reporting Period	Description
7th November 2020	ITNS-281	October 2020	Due Date of monthly payment of TDS and TCS
7th November 2020	Form No.27C	F.Y.2020-21	Last date of submission of declaration i.e., for no TCS u/s 206C(1A) obtained from manufacturer to the Commissioner/Chief Commissioner of Income Tax as the case may be.
7th November 2020	Form15G & 15H	F.Y.2020-21	Last date of submission of copy of declaration forms received from deductee by the deductor for non-deduction of TDS under section 197A before the Chief Commissioner or Commissioner
7th November 2020	Form 26QB	October 2020	Due Date of Payment on transfer of certain immovable property other than agricultural land

INCOME TAX

NOTIFICATIONS/CIRCULAR

INTRODUCTION OF INCOME TAX (23RD AMENDMENT) RULES, 2020

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Direct Taxes **vide Notification No. 84/2020 dated 22.10.2020** has introduced Income Tax (23rd amendment) Rules, 2020.

[For further details please refer the notification]

EXTENSION OF PAYMENT FOR VIVAD SE VISHWAS SCHEME

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Direct Taxes **vide Notification No. 85/2020 dated 27.10.2020** has extended due date of payment for Vivad Se Vishwas Scheme under various section.

[For further details please refer the notification]

AMENDMENT IN EQUALISATION LEVY (AMENDMENT) RULES, 2020

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Direct Taxes **vide Notification No. 86/2020 dated 28.10.2020** has amended Rules 2 to 9 under Equalisation levy (Amendment) Rules, 2020

[For further details please refer the notification]

EXTENSION OF TIME LIMIT FOR FURNISHING ITR U/S 139 AND TAX AUDIT REPORT OF THE IT ACT, 1961

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Direct Taxes **vide Notification No. 88/2020 dated 29.10.2020** has amended that:

(i) furnishing of return under section 139 thereof, the time-limit for furnishing of such return, shall -

(a) in respect of the assessees referred to in clauses (a) and (aa) of Explanation 2 to sub-section (1) of the said section 139, stand extended to the 31st day of January, 2021; and

(b) in respect of other assessees, stand extended to the 31st day of December, 2020:

Provided that the provisions of the fourth proviso to sub-section (1) of the Act shall, mutatis mutandis apply to these extensions of due date, as they apply to the date referred to in sub-clause (b) of clause (i) of the third proviso thereof.

(ii) furnishing of report of audit under any provision of that Act, the time-limit for furnishing of such report of audit shall stand extended to the 31st day of December, 2020.

[For further details please refer the notification]

CLARIFICATION IN RESPECT OF THE DIRECT TAX VIVAD SE VISHWAS ACT, 2020

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Direct Taxes **vide Circular No. 18/2020 dated 28.10.2020** has circulated various clarification in respect of the Direct Tax Vivad Se Vishwas Act, 2020.

[For further details please refer the circular]

GST

NOTIFICATIONS/CASE LAW

EXTENSION OF DUE DATE FOR FURNISHING GSTR-9 AND 9C FOR F.Y.2018-19

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Indirect Taxes and Customs **vide Notification No. 80/2020-CGST dated 28.10.2020** has extended the due date for furnishing Annual Return and Reconciliation Statement for F.Y.2018-19 from 31.10.2020 to 31.12.2020.

[For further details please refer the notification]

MADHAV MOTORS VERSUS STATE TAX OFFICER, DEPUTY COMMISSIONER AND COMMISSIONER OF STATE TAX, GSTN, GST COUNCIL, THE NODAL OFFICER FOR STATE GST- 2020 [KERALA HIGH COURT]

Brief: What will be effective date of Registration Certificate in case of conversion of the provisional registration to a permanent registration?

OUR COMMENTS: In the present case, Kerala High Court held that the procedure that had to be followed by the petitioner for obtaining a registration under the GST, in circumstances where he was already a registered dealer under the erstwhile KVAT Act, is the one prescribed in Rule 24 of the GST Rules. It is not in dispute that the petitioner applied for a registration in accordance with Rule 24 and was in fact granted a provisional registration as evident from Ext.P1 certificate dated 28.06.2017. It is also significant to note that thereafter, the provisional registration granted to the petitioner was not formally cancelled by the respondents by following the procedure envisaged under the Act for cancellation of the provisional registration. Under such circumstances, the petitioner continued to function under the provisional registration granted to him, although the absence of a permanent registration resulted in a situation where he could not upload the returns and other documents enabling him to claim input tax credit in respect of the tax paid stock of material that was available with him. When the provisional registration granted to the petitioner was not cancelled through the procedure contemplated under the Act and Rules, and the respondents had granted a regular registration on 04.01.2020, the permanent registration must relate back to the date of the provisional registration and the petitioner ought to be entitled to upload the returns for the past period between the date of Exts.P1 and P3 and to avail eligible input tax credit based on the returns uploaded by him. This is more so because it is admittedly the case that there was no formal order cancelling the provisional registration, that was communicated to the petitioner in terms of the Act and Rules. The respondents are directed to amend the Registration Certificate issued to the petitioner so as to make it valid from 01.07.2017, and the petitioner is permitted to upload the returns for the period covered by Ext's. P5, P6 and P7 statements, and to pay tax as well as claim input tax credit based on the returns so uploaded. Hence, petition is allowed.

[Decided in favour of the petitioner]

FEMA

NOTIFICATION/CIRCULAR/CASE LAW

INTRODUCTION OF FOREIGN EXCHANGE MANAGEMENT (MARGIN FOR DERIVATIVE CONTRACTS) REGULATIONS, 2020

OUR COMMENTS: The Government of India, Reserve Bank of India **vide Notification No. FEMA.399/RB-2020 dated 23.10.2020** has introduced Foreign Exchange Management (Margin for Derivative Contracts) Regulations, 2020.

[For further details please refer the notification]

INTRODUCTION OF CONSOLIDATED FDI POLICY

OUR COMMENTS: The Government of India, Reserve Bank of India **vide Circular No. Consolidated FDI Policy Circular of 2020 dated 15.10.2020** has introduced consolidated FDI Policy. It shall be effective from 15.10.2020.

[For further details please refer the circular]

HUSSEIN GHADIALLY @ M.H.G.A. SHAIKH & ORS. VERSUS STATE OF GUJARAT- 2014 [SUPREME COURT]

Brief: Bomb Blast offence recorded under TADA and Compliance to Section 20A of TADA is compulsory.

OUR COMMENTS: In the present case, Supreme Court held that statute vests the grant approval in an authority specifically designated for the purpose. Exercise of the power vested in the District Superintendent of Police under Section 20-A (1) would involve application of mind by the officer concerned to the material placed before him on the basis whereof, alone a decision whether or not information regarding commission of an offence under TADA should be recorded can be taken. Exercise of the power granting or refusing approval under Section 20-A (1) in its very nature casts a duty upon the officer concerned to evaluate the information and determine having regard to all attendant circumstances whether or not a case for invoking the provisions of TADA is made out. If the Statute provides for a thing to be done in a particular manner, then it must be done in that manner alone. All other modes or methods of doing that thing must be deemed to have been prohibited. Section 20-A (1) is mandatory is also no longer res integra having been settled by this Court in Rangku Dutta @ Ranjan Kumar Dutta v. State of Assam [2011 (5) TMI 902 - Supreme Court Of India]. This Court in that case held that since the provision was couched in negative terms, the same is mandatory in nature no matter the statute does not provide any penalty for disobedience. Requirement of a mandatory statutory provision having been violated, the trial and conviction of the petitioners for offences under the TADA must be held to have been vitiated on that account. It is true that the two incidents had taken place and cases registered regarding the same under TADA before Section 20-A (1) came on the statute book, but the fact remains that the provisions of TADA were removed from the reports pursuant to the recommendations of the Review Committee.By the time fresh evidence came to light requiring re-introduction of the provisions of the Act approval for recording information regarding commission of offences under TADA, had become necessary. The fact that such approval was considered necessary even by the investigating agency and was prayed for, only shows that the authorities were aware of the requirement of law and had consciously attempted to comply with the said requirement no matter by applying for such approval to an authority not competent to grant the same. Hence, case is decided in favour of appellant.

[Decided in favour of the petitioner]

CUSTOMS

NOTIFICATIONS

EXTENSION OF LEVY ON ADDITIONAL ON ALL FULLY DRAWN OR FULLY ORIENTED YARN/SPIN DRAW YARN/FLAT YARN OF POLYESTER IMPORTED

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Indirect Taxes and Customs **vide Notification No. 32/2020-Customs (ADD) dated 19.10.2020** has *Notification No. 51/2015-Customs (ADD) dated 21st October, 2015* to extend the levy of ADD on All Fully Drawn or Fully Oriented Yarn/Spin Draw Yarn/Flat Yarn of Polyester imported from China and Thailand till 30th November, 2020.

[For further details please refer the notification]

NOTIFICATION REGARDING EXEMPTION OF DUTIES OF CUSTOMS AGAINST SCRIPS ISSUED UNDER THE ROSL SCHEME FOR APPAREL AND MADE-UPS SECTORS

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Indirect Taxes and Customs **vide Notification No. 38/2020- Customs dated 21.10.2020** has notified various exemption of duties of customs against scrips under the ROSL Scheme for apparel and made-ups sector.

[For further details please refer the notification]

EXTENSION ON LEVY OF ANTI-DUMPING DUTY ON FLUOROELASTOMERS (FKM) ORIGINATING IN OR EXPORTED FROM CHINA PR UP TO AND INCLUSIVE OF 27.11.2020

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Indirect Taxes and Customs **vide Notification No. 33/2020- Customs (ADD) dated 27.10.2020** has extended the levy of Anti-Dumping duty on Fluor elastomers (FKM) originating in or exported from China PR up to and inclusive of 27th November, 2020.

[For further details please refer the notification]

CONDITIONS PRESCRIBED ON CONCESSIONAL BASIC CUSTOMS DUTY RATE ON POTATO IMPORTS

OUR COMMENTS: The Ministry of Finance, Government of India, Central Board of Indirect Taxes and Customs **vide Notification No. 40/2020- Customs dated 28.10.2020** has prescribed concessional Basic customs duty rate on potato imports with the prescribed quota (TRQ) till the 31.01.2021. Conditions prescribed are:

a) The TRQ is allotted to the importer by the Directorate General of Foreign Trade, in accordance with the relevant procedure as specified in the Hand Book of Procedure 2015-20.

(b) The TRQ authorization shall contain name and address of the importer, IEC code, Customs notification No., sub-heading or tariff item as applicable, quantity and validity period of certificate.

(c) The TRQ authorization shall be issued electronically by the Directorate General of Foreign Trade and transmitted to ICES system.

(d) Imports made against the TRQ shall be allowed only upon debiting electronically in the ICES system.

[For further details please refer the notification]

DGFT

NOTIFICATIONS/PUBLIC & TRADE NOTICE

AMENDMENT IN EXPORT POLICY OF ONION SEEDS

OUR COMMENTS: The Ministry of Commerce and Industry, Directorate General of Foreign Trade vide **Notification No. 43/2015-2020-FTP dated 29.10.2020** has prohibited the Export of Onion seeds with immediate effect. The provisions under Transitional Arrangement (Para 1.05 of the FTP 2015-20) shall not be applicable under this notification.

[For further details please refer the notification]

EXTENSION OF TIME PERIOD FOR IMPORT OF TUR DURING THE FISCAL YEAR 2020-21

OUR COMMENTS: The Ministry of Commerce and Industry, Directorate General of Foreign Trade vide **Public Notice No. 27/2015-2020-FTP dated 26.10.2020** has extended the time period for import of Tur during the Fiscal Year 2020-21 till 31.12.2020. The quota of 4 lakh MT of Tur was allocated equally, or for the quantity applied, whichever is lower, only amongst the eligible and verified applicants and validity of the license issued for import of tur was till 15.11.2020.

[For further details please refer the public notice]

DELETION OF STANDARD INPUT-OUTPUT NORMS (SION) NO. A-468 OF CHEMICAL & ALLIED PRODUCT GROUP

OUR COMMENTS: The Ministry of Commerce and Industry, Directorate General of Foreign Trade vide **Public Notice No. 28/2020-2021-FTP dated 29.10.2020** has deleted the Standard Input Output Norms (SION) for the export product - 4,4 Diamino Diphenyl Amine -2-Sulphonic Acid are published in HBP Vol. II at two places, that is, at A-465 and A-468. The norms at SION A-465 are more precise. Hence, the norms at SION A-468 is deleted with immediate effect.

[For further details please refer the public notice]

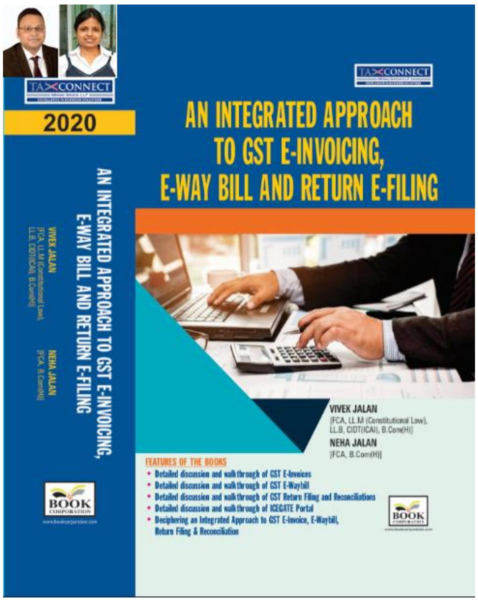
LINKING/REGISTRATION OF IECS IN THE NEW REVAMPED DGFT ONLINE ENVIRONMENT

OUR COMMENTS: The Ministry of Commerce and Industry, Directorate General of Foreign Trade vide **Trade Notice No. 33/2015-2020-FTP dated 28.10.2020** has informed that various revamped DGFT services are planned to be introduced into the new DGFT IT platform. The objective of introducing these revamped systems is to provide paperless, digital, efficient and transparent services to the exporters and importers, and to further the overall goal of Trade Facilitation and Digital India.

[For further details please refer the trade notice]

IN STANDS

AN INTEGRATED APPROACH TO GST E-INVOICING, E-WAYBILL & E-RETURN FILING



ABOUT THE BOOK: **This publication includes:**

1. **Detailed discussion and walkthrough of GST E-Invoices.**
2. **Detailed discussion and walkthrough of GST E-Waybill.**
3. **Detailed discussion and walkthrough of GST Return Filing and Reconciliations.**
4. **Detailed discussion and walkthrough of ICEGATE Portal.**
5. **Deciphering an Integrated Approach to GST E-Invoice, E-Waybill, Return Filing & Reconciliation**

Authors:

Vivek Jalan
[FCA, L.LM (Constitutional Law), L.LB, CIDT(ICAI), B.Com(H)]

Neha Jalan
[FCA, B.Com(H)]

Published by:

BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell : 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
1, Old Court House Corner
Kolkata 700001
Phones: (033) 40016761
Cell : 8017741711, 9830661235
Order by email: info@taxconnect.co.in
Website : www.taxconnect.co.in

IN STANDS

Section wise Compendium on GST

ABOUT THE BOOK: This publication includes:

1. **Linkage of Section, Rules, Notifications, Circulars, Orders, Advance Ruling, Court Decisions**
2. **Master Referencer of Section, Rules, Notifications, Circulars, Orders, Advance Ruling and Court Decisions**
3. **Section-wise Commentary**
4. **Practical Illustrations**

Authors:

Vivek Jalan
[FCA, L.LM (Constitutional Law), L.LB, CIDT(ICAI), B.Com(H)]

Pradip Kumar Das
[M.A. LL.B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

Published by:

BOOK CORPORATION
4, R. N. Mukherjee Road
Kolkata 700001
Phones: (033) 64547999
Cell : 9830010297, 9331018333
Order by email:bookcorporation@gmail.com
Website :www.bookcorporation.com

In Association With:

TAX CONNECT ACADEMY
1, Old Court House Corner
Kolkata 700001
Phones: (033) 40016761
Cell : 8017741711, 9830661235
Order by email: info@taxconnect.co.in
Website : www.taxconnect.co.in

LETS DISCUSS FURTHER!

OUR OFFICES:

MUMBAI

Building No.9, Flat- 403, Lodha Eternis, 11th Road, MIDC, Andheri(E)-400093

Contact Person: Rajanikant Choudhury

Email: rajnikant.choudhary@taxconnectdelhi.co.in

BANGALORE

A-414, Carlton Towers, 19th Main; Road Hal Old Airport Rd, Domlur, Bengaluru, Karnataka-560008

Contact Person: Manmit Sinha

Email: manmit.sinha@taxconnectdelhi.co.in

DELHI

C73, 2nd Floor, Sector 50, Mayfield Garden, Gurgaon 122001

Contact Person: Rohit Sharma

Email: rohit.sharma@taxconnect.co.in

KOLKATA

1, Old Court House Corner, "Tobacco House", 1st Floor, Room No. 13 (N), Kolkata-700001

Contact Person: Vivek Jalan

Email: sweta.agarwal@taxconnectdelhi.co.in

KOLKATA

R No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road; Kolkata – 700055

Contact Person: Vivek Jalan

Email: sweta.agarwal@taxconnectdelhi.co.in

DUBAI

Azizi Feirouz, 803, 8th Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

Contact Person: Nitesh Shaw

Email: nitesh.shaw@taxconnectdelhi.co.in

Disclaimer:

This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.