

How to file return in ACES- Part-III



By CA. Pradeep Jain & CA. Abhishek Jajoo

The authors can be reached at
Pradeep@capradeepjain.com & abhishekjajoo@capradeepjain.com



In the earlier article, we have shown that the mail which we have received from the ACES system contains the TPIN and Password (Central Excise Assesses) and with the help of that TPIN link we have successfully generated our own user ID and password. Now it's time to do act online like: File claims and Submit intimations, case portfolio, export related documentations, provisional assessment, file the refund claim, complete/amend/ surrender the registration certificate, file all types of returns through online as well as through excel utility and also you can get the help at every point.

As we were talking about the word automation, in respect of Central Excise it is like everything is available at your own place or we can say that the automation is like DTH service (Direct to Home). From application for registration to filing of return is now available at your own place, you need not worried about to send a hand written application or form or return and even you need not think about to whom it is concerned. Everything will be soft, nothing hard (Except some evidences or proofs).

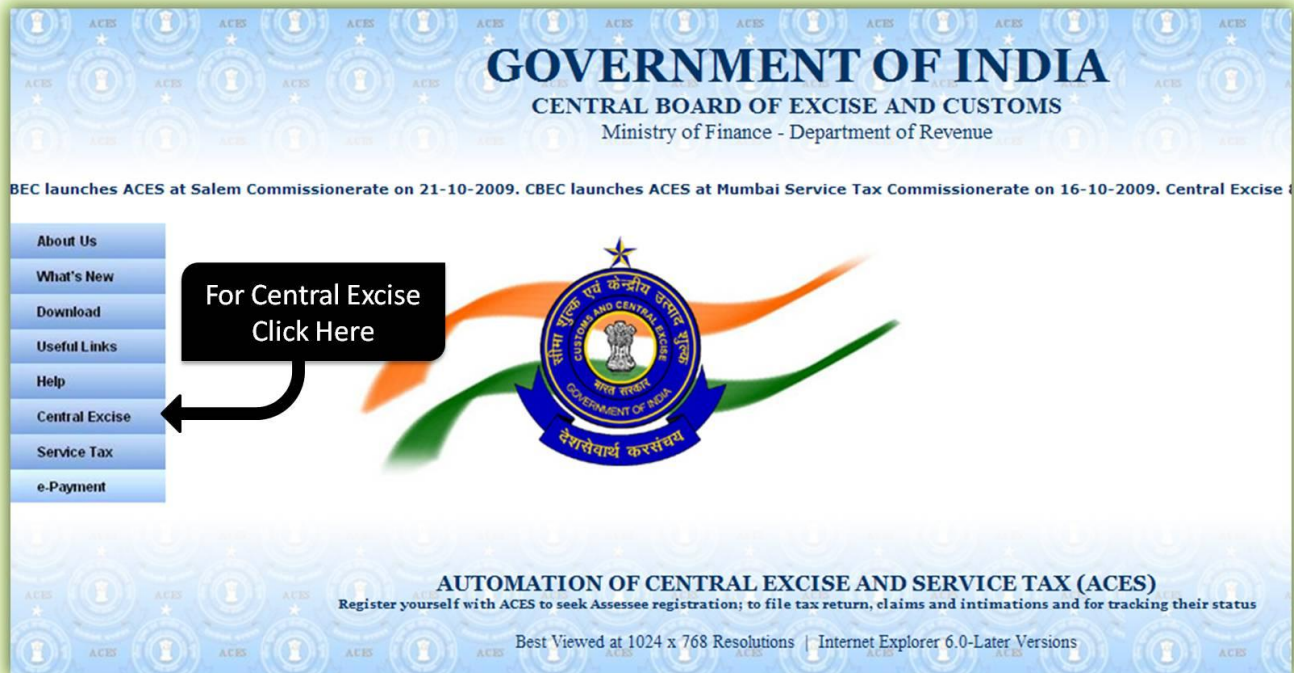
In our first article we have explained the preliminary provisions relating to online registration with ACES system. As explained we have successfully registered with ACES. And in our second article we have explained all the provisions relating to service tax application on ACES system.

As explained in the first article we have successfully registered with ACES and now it's time to cover machinery provisions of Central Excise the ACES system. In this article we are describing all the features of Central Excise section like: getting of RC, filing of all types of returns. This article is third and last not the least. For future communication, please visit us on www.capradeepjain.com and mail us on pradeep@capradeepjain.com or abhishekjajoo@capradeepjain.com.



[ACES – Central Excise](#)

First of all when we open the ACES home page (To reach the home page of aces [click here](#)) this is like below and click on Central Excise section as shown in the below picture:



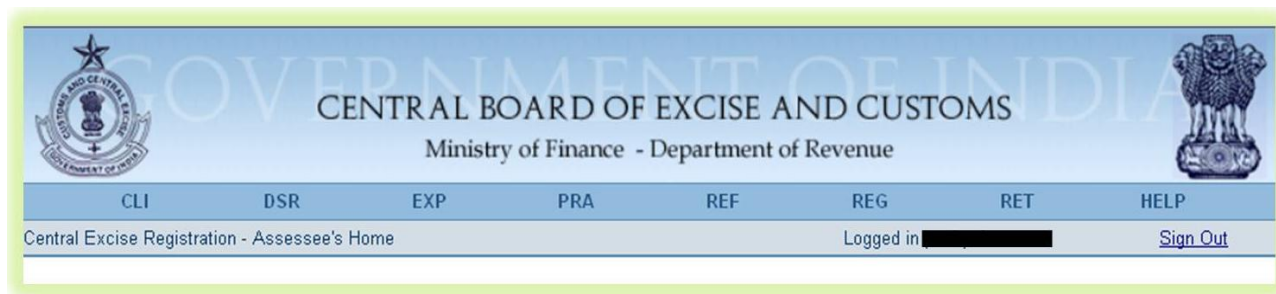
After clicking on Central Excise, we will ask for user ID and password (which we have got for Central Excise purpose only) (To reach the Excise home page of [click here](#)) like:



The screenshot shows a login form with two input fields: 'User Name : ' and 'Password : '. Below these fields are two buttons: 'Logon' (with a green play icon) and 'Clear' (with a trash can icon). At the bottom, there are four links: 'New Users to [Click here](#) to Register with ACES', '[Forgot your password](#)', '[Know your location](#)', and '[Know your location based on locality](#)'.

This window is the same as appears in the service tax section so please take care while clicking on the service tax or central excise, as the excise ID cannot logon into service tax section and vice-versa.

When we will enter our ID and password we will enter successfully in our own login. And the window is like:



The screenshot shows the header of the Central Board of Excise and Customs (CBEC) website. It features the Government of India emblem on the left and the State Emblem of India on the right. The text 'GOVERNMENT OF INDIA' is in the background. Below this, it says 'CENTRAL BOARD OF EXCISE AND CUSTOMS' and 'Ministry of Finance - Department of Revenue'. A navigation bar contains links: CLI, DSR, EXP, PRA, REF, REG, RET, and HELP. Below the navigation bar, it says 'Central Excise Registration - Assessee's Home' and 'Logged in [redacted]' with a '[Sign Out](#)' link.

In our login screen we will get total eight sections i.e.:

1. CLI - Claims and Intimations.
2. DSR - Dispute Resolution.
3. EXP – Export.
4. PRA - Provisional Assessment
5. REF - Refund
6. REG - Registration
7. RET – Returns
8. HELP - Help

Now we take all these one by one.

1. CLI - Claims and Intimations: in “CLI” section we can find lots of options relating to miscellaneous claims and filing of intimations the details of all are as follows:

i. **Invoice Book:** through this options we can apply for a new invoice book as well as we can view all the past intimations send by us through online application i.e. ACES. And also we can file the intimation of cancelled invoice and we can see all the invoices cancelled till date for which we have filed intimations online i.e. through ACES.

The intimation application window is like below:

CLI	DSR	EXP	PRA	REF
Cent	Invoice Books	Usage	Apply	
	Record Maintenance	Cancellation	View	
	Account of Removal by EOU			
	Goods Procurement			

INTIMATION / APPLICATION FOR USAGE OF INVOICE BOOK(S)				
Registration Number :	001	Assessee's Name :		
Address of Registered Unit :				
Commissionerate :	JAIPUR-II	Division :	JODHPUR	Range :

DETAILS OF PERSON(S) AUTHORIZED TO ISSUE (AUTHENTICATE) INVOICES				
Select	Sl.No.	Name *	Designation *	Address *
☐	1			
			Add	 Delete

INVOICE BOOK DETAILS				
Select	Sl.No.	Invoice Book Number *	Invoice Numbers *	Reason / Remarks *
☐	1			
			Add	 Delete

Invoices are Pre-Printed / Computer Generated.

(All the fields marked with * are mandatory.)

 **Save**  **Clear**  **Cancel**

The cancellation on invoice intimation application is like below:

INTIMATION FOR CANCELLATION OF INVOICES					
Registration Number :		001		Assessee's Name :	
Address of Registered Unit :					
Commissionerate :		JAIPUR-II		Division :	JODHPUR
				Range :	
INVOICE BOOK DETAILS					
Select	Sl.No.	Invoice Book Number *	Invoice Number(s) (e.g 1,5,7-9) *	Reason for Cancellation *	Cancellation Date *
☐	1	Select a Value ▼			
		 Add		 Delete	
(All the fields marked with * are mandatory.)					
		 Save		 Reset	
		 Cancel			

ii. **Record Maintenance:** If any records is required to be maintained by us and an intimation is required for the same under any law/act/rules then now onwards there is no need to file that intimation in writing, anybody can file the intimation online and that will be as effective as hardcopy.

iii. **Account of Removal by EOU:** Here we can file the statement of total goods removed from EOU/FTZ/SEZ to Domestic Tariff Area. When we click on "**CLI > Account of Removal by > Apply**" that a window will open like:

ACCOUNT OF REMOVAL OF GOODS FROM FTZ/EOU/SEZ TO DOMESTIC TARIFF AREA							
Year :		Month :		Select			
Registration Number :		Assessee's Name :					
Address of Registered Unit :		JODHPUR RAJASTHAN 342003					
Commissionerate :		Division :		Range :			
REMOVAL DETAILS							
Select	Sl.No.	CETSH Number *	Description	Unit of Measure *	Opening Balance *	Quantity Manufactured *	Total
☐	1			Select			
 Add  Delete							
(All the fields marked with * are mandatory.)							
 Reset  Cancel  Next							

Note: CETSH No. should be correct otherwise the application cannot run and once u select a particular CETSH no. the cell will be locked and we cannot change the same except delete it.

iv. **Goods Procurement:** in this option we can apply for procurement of goods at concessional rate of duty. When we click on **"CLI > Goods Procurement > Concessional Rate > Apply"** a semi filled application form will open and we have to just select the CETSH and details of goods, which we want to procure on concessional rate. Further, we can file the monthly return which also called as "intimation for monthly return for procurement of

goods at concessional rate of duty". When we click on "**CLI > Goods Procurement > Monthly Return > Apply**" a semi filled return form will open and we have to fill all the required information. And at last click on submit to file the return. There after there is no need to submit any return in hardcopy.

v. **Remission of Duty:** As we all know, if the goods are destroyed due to unavoidable circumstances then we have to apply for remission of duty on finished goods and also at the same time, we have to reverse the CENVAT credit taken on inputs used in manufacture of such finished goods. Even the ACES programme also provide for remission of duty application. As such, it is very good programme taking care of all the things under Central Excise and Service tax law.

vi. **Removal of Goods from job Worker:** As we all know, the goods can be removed under job work under various provisions of Central Excise Act like Rule 4(5)(a) of Cenvat credit Rules, Notification no 214/86 or 83/94 and 84/94 etc. But if the manufacturer intends to dispatch the material from the premises of job worker then he has to seek the permission from the department. Even this software provides for the application for such permission also. As such, we can say that the software is

very well made and it has studied the service tax and excise law in depth and provided for all the provisions where permission or intimations are to be sent.

vii. **Special Permission (Compounded Levy):** in this option we will get further three options, in the first option we can apply for option to pay duty under compound levy scheme. We have to click on **"CLI > Special Permission (Compounded Levy) > Application"** a semi filled application form will open and we have to just fill in the blanks and save it. Such type of procedure is available for pan masala and Stainless steel patta patti manufacturers.

In the Second option we can apply for Extension of permission through online. We have to click on **"CLI > Special Permission (Compounded Levy) > Extension Request"** a list of permission filed will open for which we have already taken the permission and we have to just select a particular application and change the period and save it.

In the third option we have to click on **"CLI > Special Permission (Compounded Levy) > Removal of Duty"** a list of

permission filed will open. And we have to select that one for which we want to pay the duty.

viii. **SSI Exemption:** Under notification 8/2003 meant for small scale manufacturer, one has to file the option for availing the same. In this software we can apply for availing the benefit of SSI exemption. We have to click on **"CLI > SSI Exemption"** a semi filled application form will open and we have to just fill in the blanks and save it.

Claims & Intimations - Application for availing the benefit of SSI exemption Logged in [REDACTED] [Sign Out](#)

APPLICATION FOR AVAILING THE BENEFIT OF SSI EXEMPTION

Registration Number : [REDACTED]001	Assessee's Name : [REDACTED]
Address of Registered Unit : [REDACTED] JODHPUR RAJASTHAN 342003	
Commissionerate : JAIPUR-II	Division : JODHPUR
Range : [REDACTED]	

PRODUCTS MANUFACTURED

Select	Sl.No.	CETSH *	Description	Unit Of Measure *	Estimated		Notification Aailed *	Notification SI No.
					Quantity to be manufactured in a financial year *	Value of clearances for that CETSH (Rs.) *		
☐	1			Select ▼				

Total Estimated value of clearances in a fiscal (Rs.) :

(All the fields marked with * are mandatory.)

ix. **CENVAT Transfer:** in this option we can apply for transfer of CENVAT credit from one unit to another unit. Basically when we want to transfer it factory from one place to another place than we have to file for application of transfer of CENVAT credit from existing place to new place. This permission is required as per rule 10 of Cenvat credit Rules. We have to click on "**CLI > CENVAT Transfer**" a semi filled application form will open and we have to just fill in the blanks and save it. In the same application we will also have option to fill details of Capital goods as well as Input/Stock to be transfer.

x. **Import of Goods at Concessional rate:** in this option we can file application for Import of goods at Concessional Rate. We have to click on "**CLI > Import of goods at Concessional Rate > Apply/View**" a semi filled application form will open and we have to just fill in the blanks and save it. Further, if we want to import goods from warehouse than also here is an option that is "**CLI > Import of goods at Concessional Rate > From Warehouse > Apply/View**"



Now, the Board has issued new notification no. 160/2009 dated 30.10.2009 wherein the return is to be filed. Now, it has to be seen how fast the department reacts and provision for such return is made available to assessee. This will prove the creditability of this software.

xi. **Removal of Semi Finished Goods:** in this option we can file application for removal of semi finished goods. We have to click on **"CLI > Removal of Semi Finished Goods > Apply/View"** a semi filled application form will open and we have to just fill in the blanks and save it.

xii. **Removal of Goods for Testing:** in this option we can file application for removal of goods for testing purpose. We have to click on **"CLI > Removal of Semi Finished Goods > Apply/View"** a semi filled application form will open and we have to just fill in the blanks and save it.

2. DSR - Dispute Resolution: in this section we can view the list of pending cases and their status. When we click on **"DSR > Case Portfolio > View"** we will asked for the date range. We have to just put the date "from" "to" and we can view all the cases between the given date range.

3. EXP – Export: in this section we have further Sixteen options, all are related to the Export and as listed below:

1. Letter of Undertaking	2. Declaration Form a. Fill b. View
3. CT-1 a. Fill b. View	4. CT-2 a. Fill b. View

c. View Consignor d. Cancel	c. Cancel
5. CT-3 a. Fill b. View c. Cancel	6. View General Bond
7. Procurement Certificate a. Fill b. View c. Cancel	8. ARE-3 a. Cancel b. Fill c. View
9. AR-3A a. Fill b. Cancel c. View	10. Certificate of Warehousing a. Fill b. View c. View for Consignor
11. ARE-1 a. Fill b. View c. Cancel 13. Nepal Invoice a. Fill b. View c. Cancel	12. ARE-2 a. Fill b. View c. Cancel 14. Re-entry of Goods a. Intimate b. View

15. Diversion into DTA a. Apply b. Intimate c. View Applications d. View Intimations	16. No Due for De-bonding a. Apply b. Cancel c. View
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This is good news for all the exporters that now onwards, there is no need to go to the department offices/range offices on daily basis for filing as well as submission of misc. documentations. Just login into ACES application and do whatever you want to do. For example, if we intend to export under self removal, then the exporter has to file intimation before 24 hours of dispatch of material. After export, he has to submit the ARE-1 within 24 hours to range officer. If the bond accepting authority is different then the exporter has to obtain the triplicate from the department after signature. Similar provisions are there for export under different schemes. As such, there is no need to file the same. You can do it online. We hope that it will be very beneficial to exporters.

- e. PRA - Provisional Assessment:** in this section we have further Six options, all are related to the Provisional Assessment and as listed below:

1. PA Request a. Create b. View	2. View PA Order
3. Request For Extension a. Create b. View	4. View Finalization Orders
5. View B2 General Bonds	6. View Bond Amount used in Return

Now onwards, there is no need to go to the department offices/range offices for requesting them to do a provisional assessment. Just login into ACES application and fill the application and submit the same.

- f. REF – Refund:** in this section we have further three options, all are related to the refund provisions as listed below:
- a. Refund Request: in this option we can file the refund online, actually when we click on create option a semi filled form and in view option we can view the refund submitted till date.

- b. View Refund Order: in this option we have to fill the date range for which we want to view the refund order and click on search button.
- c. Acknowledge Refund Request: we can print/download the receipt of refund application filed in the above (i) option.

g. REG – Registration: Basically this is for registration purpose. In this section we have five options.

- a. Amend Registration: when you click on this option, a form A-1 will open it shows all the information relating to the assessee. Now we have to click on the button “amend registration” after that a filled application form will open. We can change any information which we want to amend in our registration certificate. and finally click on “Next”/“Save & Continue”/“Save & Submit” button.
- b. View: in this option we can view the latest form A-1 in soft copy and also we can take the print out of the same. As and when we will click on it, we can save it in PDF format and also we can take print or we can mail it directly.
- c. Surrender: please ensure you want to surrender; we should not enter into this if we are not willing to surrender. When we

click on this option, application for surrender will open; we asked for only three options i.e. Name of Authorized person, registration number and effective date of surrender. The application format will like below:

SURRENDER OF REGISTRATION CERTIFICATE		
To, The Superintendent of Central Excise, JODHPUR-1		
Subject: Surrender of Registration Certificate		
I/We of M/s (Registrant and its constitutions) is registered for Manufacturer , Partnership duly authorised in this behalf by the proprietor/firm/company declare that we do not require registration with the Central Excise and therefore hereby surrender and deposit with you the original copy of the Registration Certificate Number M001 issued to me on <u>01/10/2002</u> in terms of Rule 9 read with Notification Number dated (dd/mm/yyyy).		
I/We further declare that duty has been paid in respect of all excisable goods manufactured and remaining in the factory, which are liable to duty.		
I/We also declare that there is no government due pending against us and that there is no demand pending us under Central Excise Act, 1944(1 of 1944) and rule made thereunder pending as on the date of surrendering the Registration Certificate.		
<i>Signature of the Registrant or the authorised signatory with full name, date and seal.</i>		
 Save	 Reset	 Cancel

Fill all the three information and click on "Save" button, your registration application will be saved for surrender we have to just take the print and sign on it and submit by hand to the department office.

- d. View RC: in this option we can view eject RC format which we receive generally from the department in soft copy and also we can take the print out of the same.

FORM RC Central Excise Registration Certificate [Under Rule 9 of the Central Excise Rules, 2002]	
This is to certify, subject to conditions specified below that	
M/s [REDACTED] MANUFACTURING OF EXCISABLE GOODS (name and style in which the Registrant is likely to carry out business) (in case of a proprietary concern or business owned by a Hindu Undivided Family, the name of proprietor/Hindu Undivided Family, as the case may be, shall also be indicated)	
is/are registered for OPERATING AS A MANUFACTURER OF EXCISABLE GOODS (type of business) at [REDACTED] [REDACTED], JODHPUR RAJASTHAN (address of the business premises) on the basis of the application received in this office on [REDACTED] (date of receipt).	
Registration Number is [REDACTED] M001	
Signature of the Deputy Commissioner of Central Excise or Assistant Commissioner of Central Excise (with name and official seal)	
Date : 01/10/2002 Place : 2565	
Conditions 1. This Registration Certificate is valid only for the premises and purposes specified in the application 2. Registration certificate is not transferable. 3. No corrections in the certificate will be valid unless the request for any correction/change is applied for and the same is acknowledged. 4. This certificate shall remain valid till the Registrant carries on the activity for which it has been issued or surrenders it or till it is revoked or suspended. 5. The grant of this certificate shall be without prejudice to the rights of any other person (s) over the registered premises or purpose to which such person may be lawfully entitled.	
 Close  Print	

As and when we will click on it, we can save it in PDF format and also we can take print or we can mail it.

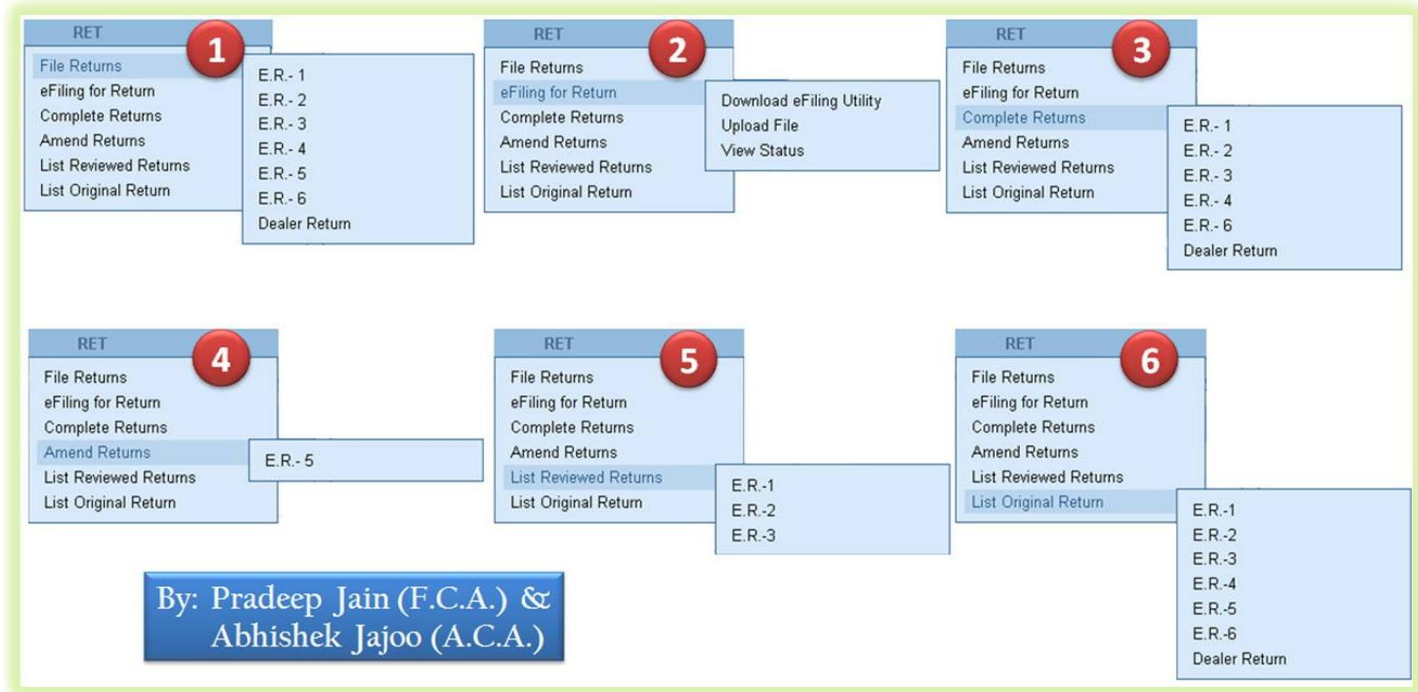
- e. **Change Password:** if you fill some short of insecurity you might be change your old password and the window is like:



The screenshot shows a web form titled "CHANGE PASSWORD" with a blue header. The form contains four input fields: "User Name" (pre-filled with a blacked-out name), "Current Password", "New Password", and "Confirm New Password". Each of the three password fields has a red asterisk (*) to its right, indicating they are mandatory. Below the fields, a red text message states: "(All the fields marked with * are mandatory.)". At the bottom of the form, there are three buttons: "Submit" (with a document icon), "Reset" (with a circular arrow icon), and "Cancel" (with a trash can icon).

The old password as well as new password should not be more than 6 characters.

- h. **RET – Returns:** this is the most use full option currently available on the ACES website. As everybody is excited for e-filing of returns. In this option we will get further six options as shown in picture below:



We take all these options one by one:

- i. **File Return:** this option allows us to file return online. Means just fill all the blank cells and click on submit button, really it is very easy to file the return through online (i.e. with help of "File Return" option) rather than adopting the lengthy and tedious

method of filling through excel utility. We can file all the returns through this option.

- ii. **e Filing:** The options are same as shown above in picture 2 above. In first option, excel utilities are available to download. We can also download the excel utilities by following the link: <http://www.aces.gov.in/Download.htm>

When we download the excel utility, a “.xls” file will save on our desktop. Basically this is a macro based MS excel file, available for filing of all the excise return. This excel utility can be use for creating the XML file for e filing of our returns. E-filing have two process firstly generation of XML file from excel utility and then upload the generated XML file to ACES application in “upload file” section.

First of we should ensure that the version of MS excel in our system should be 2003 or above. And our system should have a file compression software to unzip excel file. Also ensure that we have downloaded the latest excel utility from aces application/from the above link. When we open this excel utility first of all we should ensure that all the macros (if disable) are enable. As, we

cannot perform this file without enabling the macros. To enable the macro please following the following steps:

- i. On the Tools menu, point to Macro, and then click Security.
- ii. Click on either Medium or Low to select the 'Security Level'.
- iii. On the Trusted Publishers tab, select the Trust all installed add-ins and templates check box.

Initially, excel utility file consists of only five worksheet. The sheets for entering duty payable data are added dynamically by the excel utility. The Utility will add a new payable sheet when we enter a new item/product on "Return" sheet.

To fill the return through excel utility file we should follow below major steps:

- 1. All Green Cells are areas where input is expected.*
- 2. We are not allowed to enter data in the Grey Cells.*

3. *We can use ER1 Excel Utility only for filing the return of past month(s) means we cannot be allowed to insert the date of future period.*
4. *All the Fields marked with asterisk (*) are mandatory. We have to provide data for these fields. If mandatory field is left empty, then Utility will not allow us to proceed further for generating XML.*
5. *Data provided must be in correct format, otherwise Utility will not allow you to proceed further for generating XML.*
6. *We can use tab button from keyboard to move into entire workbook. And we can move to the next sheet by clicking the "Next" button on utility file.*
7. *Rows that have been added, can be removed by clicking the button "Delete Last Row". If you have deleted a row then respective Payable sheet will also get deleted.*
8. *Remaining all the instructions will be available to the point whenever we start filling a particular cell or particular detail.*

9. *Finally when all the relevant fields of the sheet have been filled up, clicking on "Validate Return and Submit" button will again validate all the sheets and XML will be generated if all the data is found OK. The name of the XML file that has been generated will be the RegistrationNumber_Date_Time.xml. e.g. ABCDE1234FXM001_25102009125959PM.xml. this file will save into the source folder i.e. where the excel utility file was saved.*
10. Now please ensure the location of file saved should be your desktop otherwise copy and paste the file on desktop for easy uploading.

Upload File: Now it's time to upload our return; click on "upload file" button a screen will be displayed like:

We have to fill the period and financial year and then click on browse button to select XML file and save/submit the form. After upload, system will validate the data. If data are found to be intact, the XML is successfully uploaded. In case the files are found corrupted, Application will reject the XML at the time of uploading itself. After validating the data, system will process the xml and upload the XML data into ACES database. (This may take some time) Please take care, the return with SAVE button option will not

be treated as FILED and we can save the Return for a particular period multiple times, until any other Return is submitted for the same period for any of the premises. In case if you have saved the Return multiple times for the same period, the details of last data only will be considered for further Return processing.

It will always advisable for all to file the return through online (i.e. with help of "File Return" option) rather than adopting the lengthy and tedious method of filling through excel utility.

We can also compare the steps through below flow chart:

Through Excel Utility	Through "File Return" Option
1. Downloading Latest Excel Utility 2. Enabling All Macros 3. Fill the Return 4. Generating XML File 5. Login into ACES Application 6. Uploading the XML File 7. Check the Status 8. Go to "List Original Return" 9. Take the Print/Save in to PDF	1. Login into ACES Application 2. Go to the File Return option 3. Fill the return 4. Click on Submit button 5. Check the Status 6. Go to "List Original Return" 7. Take the Print/Save in to PDF

- iii. **Complete Return:** this option is use full only to those assesses, who are filing their return online (otherwise by way of excel utility). While filing the return online we get an option to save our return. Even we can use this option to save our incomplete return also. In respect of above we have to click on "SAVE" button rather than "SUBMIT". If we have saved our incomplete return than in future we can save amend and complete it and then we can submit the amended return by clicking submit button. This option will work only to those returns which we have not yet submitted.

Actually, while filing the return, if we have some confusion regarding data/information/figures or we want some clarification then at that time we should save the said return in incomplete position. And in future, complete/amend the return and submit the same. This option will ask the date range and the window is like:

E.R.-1 - AMEND			
Registration Number :		Assessee Name :	
Month From(mm/yyyy) :		Month To(mm/yyyy) :	
Search		Close	

- iv. **Amend Return:** please be alert; this option is available for ER-5 only. As we all are aware that, there is no provision in the Central Excise to revise/amend the return filed. So in the online filing system also there is no options to file revise/amend the return. We can amend only ER-5 with help of this option. The options are same as shown above in picture 4 above.
- v. **List Reviewed Returns:** when we file the return with the help of excel utility or online utility we get a option to review the return (Only in case of ER-1, ER-2 and ER-3). If we opt for this option than after review the return will list out in this option. Now after review, we will have to submit the same. Please take care, if you are filing the return in the last days than do not opt for this option otherwise you may late by one day. The options are same as shown above in picture 6 above. The options are same as shown above in picture 5 above.
- vi. **List Original Return:** we can view all the returns e-filed by us (ER-1, ER-2, ER-3, ER-4, ER-5 and ER-6 as well as Dealer Return) during a particular date range and also we can do print as well as

save as PDF on our computer or also we can mail it. The options are same as shown above in picture 6 above.

- i. **HELP – Help:** Currently this option is not working (inactive) but the intention of the department is to provide help to the assessee as we see in so many application soft wares.

Additional Features:

1. Anyone can find the list of products fall under a particular Chapter Heading No. as well as Sub-Heading no. or anyone can get the details of products fall under a particular chapter, by following the below link:

<http://www.aces.gov.in/REGASE/ui/jsp/cli/showSearchCetsh.do>

But here is caution from the department that all the features are not made operational and only registration and return can be filed online and all other features will be activated gradually when the department and assessee are familiar with the software.

Even there is teething problems also. The department is not able to operate with the software. Even sometimes the registration applied does not reach the desk of the department on time. It will take some time. But the department is trying hard to co-up with the same. But training should be given to department officers as well as to assessees on each division level so that they are familiar with the features of such a useful software. If the same is not done then the whole exercise will go waste. As of now also, most of the assesses are filing return manually and department is also happy with the same. The positive approach towards software at grass root level is also missing as proper training has not been given to them.

This time again, we have tried to compile each and every aspect relating to Central Excise in our article. But the queries are welcome by us. We will do publish more articles relating to ACES System. For more details please visit us on www.capradeepjain.com and mail us on pradeep@capradeepjain.com or abhishekjajoo@capradeepjain.com.

