

DCoD

DCo Digest

Jan - Feb 2023 Edition

Newsletter



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The Government has evolved tremendously with time. With every succeeding year, the government and the portal are moving towards automation and making it easier for taxpayers. On the other front, the taxpayers are also being issued an enormous number of notices by the department for several years.

In this edition of our newsletter, we have, as always, curated some important judgements, GST updates and an article on “E-way Bill, Related Provisions and Issues”. Further, the 49th GST Council Meeting was held in February wherein recommendations were made regarding GST Appellate Tribunal, Amnesty Scheme and some other relevant aspects, which have been summarised in our GST Updates section.

Enjoy reading !!

Preface



GST Updates

Applicability of GST on by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni:

As recommended during the 48th GST council meeting, by-products of milling of Dal/ Pulses such as Chilka, Khanda and Churi/Chuni have been made fully exempt from levy of GST irrespective of its end use with effect from the 1st January, 2023.

CBIC clarification on the definition of Sports Utility Vehicles (SUVs) for Applicability of Compensation Cess:

To eliminate disparity among states in charging the cess on vehicles due to lack of clarity on definition of SUVs, the Central Board of Indirect Taxes and Customs (CBIC) has issued a fresh set of clarifications, stating that a compensation cess of 22% under goods and services tax would be applicable on sports utility vehicles that satisfy four conditions, namely

- (i) these vehicles are popularly known as SUVs,
- (ii) the engine capacity exceeds 1,500 cc,
- (iii) the length exceeds 4,000 mm, and
- (iv) the ground clearance is 170 mm and above.

This clarification is confined to and is applicable only to Sports Utility Vehicles.

GSTN has issued an update on 17.02.2023 for changes in reporting of ITC in GSTR-3B at portal, as under:

- (i) The impact of credit note & their amendments will now be auto-populated in Table 4(A) "Gross ITC" instead of Table 4(B) "Reversals" of GSTR-3B.
- (ii) In case the value of credit notes becomes higher than ITC on invoices and debit notes, negative net ITC values will be allowed in Table-4A.
- (iii) Taxpayers can also enter negative values in Table 4D(2) of GSTR-3B now.

The changes shall be applicable from tax period - January 2023 onwards.

Recommendations of 49th GST Council Meeting– In the 49th GST Council Meeting held on 18.02.2023, certain recommendations have been made regarding GST Appellate Tribunal, Amnesty Scheme and some other relevant aspects which are summarized as under -

(i) GST Appellate Tribunal

The Council adopted the report of the Group of Ministers with certain modifications. The final draft amendments to the GST laws shall be circulated to Members for their comments. The Chairperson has been authorized to finalize the same.

(ii) Measures for Trade Facilitation: Extension of time limits and Amnesty Scheme

A. Extension of time limit for application for revocation of cancellation of registration –

The Council has recommended amendment in section 30 of CGST Act, 2017 and rule 23 of CGST Rules, 2017 so as to provide that –

- (a) the time limit for making an application for revocation of cancellation of registration be increased from 30 days to 90 days;
- (b) where the registered person fails to apply for such revocation within 90 days, the said time period may be extended by the Commissioner or an officer authorized by him in this behalf for a further period not exceeding 180 days.

(c) For past cases- The Council has also recommended that an amnesty may be provided in the past cases, where registration has been cancelled on account of non-filing of the returns, but application for revocation of cancellation of registration could not be filed within the time specified in section 30 of CGST Act, by allowing such persons to file such application for revocation by a specified date, subject to certain conditions.

B. Extension of Timelines for filing of returns for deemed withdrawal of Best Judgment Assessment orders issued under sub-section (1) of section 62 of CGST Act, 2017

(a) As per sub-section (2) of section 62 of CGST Act, 2017, the best judgment assessment order issued under sub-section (1) of the said section is deemed to be withdrawn if the relevant return is filed within 30 days of service of the said assessment order. The Council recommended to amend section 62 so as to increase the time period for filing of return for enabling deemed withdrawal of such best judgment assessment order, from the present 30 days to 60 days, extendable by another 60 days, subject to certain conditions.

(b) **One time Amnesty scheme for past best Judgment Assessment orders** -The Council has also recommended to provide an amnesty scheme for conditional deemed withdrawal of assessment orders in past cases where the concerned return could not be filed within 30 days of the assessment order but has been filed along with due interest and late fee up to a specified date, irrespective of whether appeal has been filed or not against the assessment order, or whether the said appeal has been decided or not.

C. Rationalisation of Late fee for Annual Return

The Council has recommended to rationalize late fee for delayed filing of annual return in FORM GSTR-9 for FY 2022-23 onwards, for registered persons having aggregate turnover in a financial year up to Rs 20 crore, as below:

Aggregate turnover	Recommended	Existing
Up to Rs. 5 crores in the relevant financial year	Rs 50 per day (Rs 25 CGST + Rs 25 SGST) (Maximum 0.04 % of turnover in the State or UT (0.02% CGST + 0.02% SGST).	Rs 200 per day (Rs 100 CGST + Rs 100 SGST) Subject to a maximum of 0.5% of the turnover in the State or UT (0.25% CGST + 0.25% SGST)
More than Rs. 5 crores and up to Rs. 20 crores in the relevant financial year	Rs 100 per day (Rs 50 CGST + Rs 50 SGST) (Maximum 0.04 % of turnover in the State or UT (0.02% CGST + 0.02% SGST).	
Other than above	Rs 200 per day (Rs 100 CGST + Rs 100 SGST) (Maximum of 0.5% of the turnover in the State or UT (0.25% CGST + 0.25% SGST)	

D. Amnesty in respect of pending returns in FORM GSTR-4, FORM GSTR-9 and FORM GSTR-10:

To provide relief to a large number of taxpayers, the Council recommended amnesty schemes in respect of pending returns in FORM GSTR-4, FORM GSTR-9 and FORM GSTR-10 by way of conditional waiver/ reduction of late fee.

E. Rationalization of provision of place of supply of services of transportation of goods:

Council recommended to rationalize the provision of place of supply for services of transportation of goods by deletion of section 13(9) of IGST Act, 2017 so as to provide that the place of supply of services of transportation of goods, in cases where location of supplier of services or location of recipient of services is outside India, shall be the location of the recipient of services

Note – The above are the just the recommendations which have been placed in the GST council meeting. The same would be given effect through the relevant circulars/ notifications/ law amendments which alone shall have the force of law.

Compiled by CA Dheera Khatri

Judicial Pronouncements

Case 1: M/s WIPRO LTD INDIA VERSUS UNION OF INDIA AND OTHERS 2023-TIOL-84-HC-KAR-GST KARNATAKA HIGH COURT [WRIT PETITION No.16175 OF 2022(T-RES)]

Issue:

Whether the benefit of Circular No. 183/15/2022-GST dated December 27, 2022 issued for FY 2017-18 and 2018-19 is also applicable for FY 2019-2020. Whether the Petitioner is entitled to rectify the error committed in Form GSTR-1 due to a bona fide mistake.

Facts:

M/s Wipro Limited India ("Petitioner") while making supplies to the M/s ABB Global Industries and Services Private Limited, incorrectly mentioned the GSTIN in the invoices of ABB India Limited, a different legal entity.

Submissions of the parties:

In addition to various contentions urged in the petition, Circular bearing No. 183/15/2022-GST dated 27.12.2022 was referred in order to point out that the petitioner and recipient would be entitled to the benefit of the directions issued in the said Circular with regard to the errors committed in the Invoices and the relevant forms of supplier and recipient and the petition deserves to be disposed of in terms of the said Circular.

In this regard, Revenue contended that the Circular as referred by the Petitioner is issued for FY 2017-18 and 2018-19 and the same is not applicable in the petitioner's case.

Analysis:

The Court referred to Circular No. 183/15/2022-GST dated December 27, 2022 which clarifies the manner of dealing with various discrepancies between the amount of ITC availed by the registered persons in their FORM GSTR-3B and the amount as available in FORM GSTR-2A during FY 2017-18 and FY 2018-19.

The Court considered the Invoices which indicated that while supplies were made by the petitioner to M/s.ABB Global Industries and Services Private

Limited, the GSTIN Number mentioned in the Invoices has been incorrectly shown as that of ABB India Limited and framed an opinion that the error committed by the petitioner in showing the wrong GSTIN number in the Invoices which was carried forward in the relevant Forms is clearly a bona fide error, which has occurred due to bona fide reasons, unavoidable circumstances, sufficient cause.

Thus Court concluded that the aforesaid Circular would be directly and squarely applicable to the facts of the instant case.

Further, the petitioner has also filed an Affidavit satisfying the conditions as stipulated in circular by enclosing the details of the Invoices issued by the petitioner to the M/s ABB India limited and the same is also confirmed by the statement filed by the M/s ABB India Limited.

The court observed that the writ petition filed by the petitioner deserves to be allowed, as the error committed by the petitioner is bona fide and identical as explained in the circular.

DCO Experts:

It has been held by the Hon'ble High Court that though the Circular refers only to the years 2017-18 and 2018-19, however if identical errors have been committed by the taxable person, the same would be entitled to the benefit of the Circular for the year 2019-20 also.

Thus any issue over entitlement of credit due to mismatch of GSTR-2A and GSTR-3B shall be perused in light of the said Circular to verify whether the mismatch has been caused due to bona fide errors and wherever it is so, the benefit of the Circular can be considered.

Compiled by CA Divya Gupta

Judicial Pronouncements

Case 2: CJ DARCL LOGISTICS LIMITED VERSUS UNION OF INDIA (Order dated 09-02-2023)

W.P.(T) No. 215 of 2022 – JHARKHAND HIGH COURT

Issue:

Whether an order can be passed on the basis of allegations which were not mentioned in the Impugned SCN?

Facts:

M/s CJ Darcl Logistics Limited (herein after called "Petitioner") is a public limited company engaged in the business of providing GTA services and registered under Reverse Charge Mechanism ("RCM") in Jharkhand and also registered for the same service under Forward Charge Mechanism ("FCM") with different registration in the same state as certain customers of Petitioner were willing to discharge the liability under RCM and some customers were not so willing.

Under the first registration, no tax liability is discharged by the petitioner as liability to pay output tax was upon the recipient and also no ITC availed by the petitioner. Whereas, under the second registration, the Petitioner was regularly paying the GST liability.

Thereafter, under a bona fide mistake, the Petitioner deposited the amount of GST in its Electronic Cash Ledger ("ECL") of RCM registration instead of depositing it in the ECL of the FCM Registration. The Petitioner again deposited the same amount in the ECL of the FCM registration to file GSTR-3B return. As there was double payment and the amount was lying as excess balance in the ECL of the Petitioner, an application for refund in FORM GST RFD-01 was filed.

Further, a SCN was issued (herein after called "the Impugned SCN") on the refund application under Section 54 of the CGST Act in respect of RCM Registration. The Petitioner furnished its reply to the Impugned SCN but the claim was rejected by Order-in-Original without granting personal hearing on the grounds that the Petitioner had taken benefit

of excess IT Con FCM registration due to the reason that it had taken two GST Registrations in the same state. Subsequently, an appeal was filed by the Petitioner, which was rejected by the Appellate Authority vide Order-in-Appeal. Being aggrieved this petition has been filed.

Submissions of the parties:

The petitioner submitted that proceedings were in violation of principles of natural justice as no proper SCN was issued and only after the reply of the Impugned SCN, the Revenue found about the alleged contraventions i.e. maintaining two GST registration numbers with two different rates of GST within the same state.

Further, the petitioner contended that maintaining two GSTIN numbers is not impermissible under GST Act in view of the definition of business vertical and therefore the entire adjudication order rejecting the claim for refund is bad in law.

The Department contended that petitioner was not entitled to have two GSTIN numbers in the same place of business and that too in respect of the same nature of business. Further, only after considering the reply of petitioner the adjudicating authority proceeded to determine the liability taking into account both the GSTINs which are not permissible in law and rejected the refund. Therefore, order in original and the impugned appellate order does not suffer from any infirmity.

Analysis:

It was observed by the court that the Impugned SCN was issued upon petitioner on RCM registration by mentioning allegation that the refund is inadmissible. That only after submissions of Petitioner's reply, the Department decided that the refund application filed by the petitioner is liable to be rejected on the grounds which were never part and parcel of the Impugned SCN i.e. maintaining of two GSTIN number by the Petitioner with two different rates. Further, even the OIA did not deliberate on this issue and simply confirmed the OIO.

Judicial Pronouncements

It was noted by the court that it is settled principle of law that if an allegation or ground is not made at the time of issuance of SCN, the authority cannot go beyond the scope of SCN to create new ground at the later stage of adjudication.

Court held that the proceedings by the Department were in violation of principles of natural justice as neither a proper SCN mentioning reason of rejecting refund claim was issued nor any opportunity of hearing was given to the Petitioner. SCN is vague and cryptic in nature and the OIO of adjudication is bad in law for the reasons that it has been passed beyond the scope of the Impugned SCN. The court quashed and set aside the Impugned SCN and the OIO and OIA and directed to the department to allow refund to the petitioner along with interest.

DCO Excerpts

- The Department cannot go beyond scope of SCN to create new ground at adjudication stage.
- The orders passed by the Department beyond scope of SCN were in violation of principles of natural justice.

Compiled by CA Divya Gupta



Expert's Insight



E-Way Bill, Related Provisions and Issues

What is e-way bill?

To start with basics, let us first understand what e-way is. E-way bill or Electronic-way bill is a document, which shall be generated before commencement of inter or intrastate movement of goods of value exceeding Rupees 50,000. As per Rule 138 of CGST/SGST Act, 2017 every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; e.g. sale of goods
- (ii) for reasons other than supply; e.g. goods being sent out for job work or repair
- (iii) due to inward supply from an unregistered person, e.g. purchase of goods

shall generate e-way bill before movement of goods.

Exception to the threshold limit of 50,000

The instances where an e-way bill is required to be generated irrespective of value of consignment are:

- I. Inter- state movement of goods by the principal to the job-worker.
- II. Inter-state movement of Handicraft goods by the person exempted from obtaining registration.

Thus, no such inter-state movement shall be caused without generation of an e-way bill.

Details contained in E-way Bill

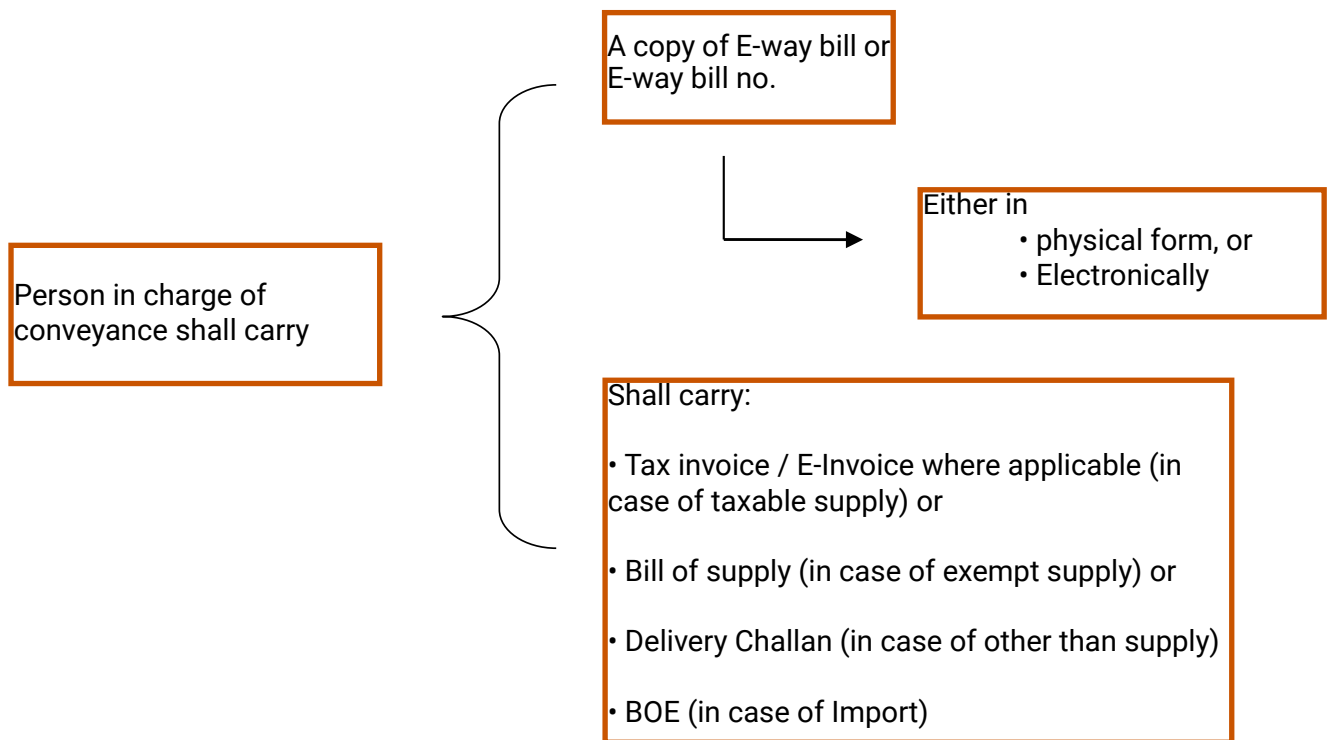
An E-way bill or FORM GST EWB-01 contains the entire details of the consignment like Name, Address and GSTIN of consignor and consignee. It shall also include the details of commodity consigned, quantity consigned and value consigned. The details of movement of goods are also mentioned in the e-way bill

Cancellation of E-way Bill

E-way bill, once generated, cannot be amended. Thus, where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation. However, an e-way bill cannot be cancelled if it has been verified in transit.

Document to be carried by Person In charge of conveyance

The person-in-charge of the conveyance shall carry e-way bill and the supporting documents during transit of the goods in line with Rule 138A of CGST/SGST Rules, 2017 as following:



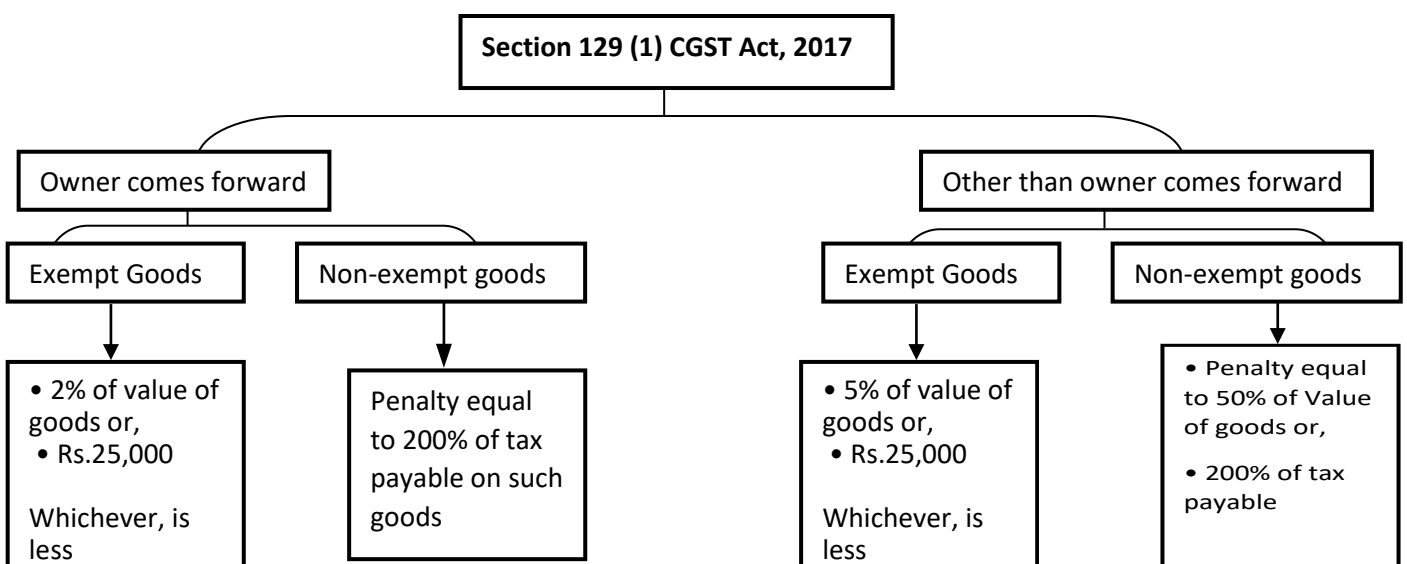
Blocking of E-way bill

As per Rule 138E of CGST/SGST Rules, 2017, a person including a consignor, consignee, transporter, an e-commerce operator or a courier agency shall not be allowed to generate e-way bill where:

1. GST CMP-08 has not been filed for two consecutive quarters;
2. GSTR 3B has not been filed for two consecutive tax periods;
3. GSTR 1 has not been filed for any two months or quarters as the case may be;
4. Registration has been suspended under the provisions of sub-rule (1)/ (2)/ (2A) of rule 21A.

Penalty on Non Compliance

Where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, then all such goods and conveyance would be liable to detention or seizure and after detention or seizure, on payment of penalty, such goods detained can be released. The penalty applicable is as following:



*** No such goods can be detained without serving an order in Form GST MOV-06.

*** PO shall issue a notice specifying the tax & penalty payable in Form GST MOV-07.

***Opportunity of being heard shall be given

Other relevant points relating to E-way Bill

1. Where the goods are supplied through an e-commerce operator or a courier agency, consignor may authorize the courier agency or e-commerce operator to fill PART-A of e-way bill on his behalf.
2. Where the goods are handed over to the transporter without generating e-way bill, then registered person shall furnish information on the portal in Part A and the e-way bill shall be generated by the transporter.
3. Movement of goods from the place of business of Consignor to the place of business of transporter or from transporter to the place of business of recipient is up to a distance of 50 Km also, in the same state so, filling of PART-B of e-way bill is not required.
4. In case of exceptional circumstances like natural calamity, accident of conveyance etc. transporter can apply for extension of validity period of e-way bill within 8 hours of expiry of the validity.
5. Movement of goods by:
 - Railways
 - Airways
 - Waterways

Then, E-way bill can be generated by registered person (supplier or recipient) before or after the commencement of movement of goods.

6. If goods are delivered by railways, the railways doesn't deliver the goods without production of E-way bill at the time of delivery.
7. E-way bill system is now integrated with Vahan system of Transport Department, vehicle no. entered in e-way bill now verified with vahan system. If vehicle no. not available in the vahan system then, such vehicle is not allowed for generation of e-way bill.
8. Once verified by any tax officer, the same conveyance will not be subject to a second check in the same state or UT, unless and until, specific information relating to evasion of tax is made available subsequently.
9. An E-way Bill is not valid without Part-B

Common Issues relating to E-Way Bill

1. Issuance of single e-way bill against multiple invoices - For each invoice, one e-way bill has to be generated, irrespective of whether the same or different consignors or consignees are involved.
2. Furnishing vehicle numbers in an invalid format - For example, if the vehicle number on the registration certificate (RC) is 'UP 1 345', the correct format—that is, UP010345—is required to be provided on the e-way bill portal.
3. Generation of e-way bills through incorrect user IDs – For example, where a single user has been made responsible for more than one place of business, this may result into generation of e-way bill through wrong ID.
4. Incorrect document details while generating e-way bills – For example, selecting document type as Invoice

and filling in details of DC or completely incorrect details. This may increase the probability of detention of goods.

5. In-ability to maintain a record of e-way bill – For example, not maintaining E-way bill numbers parallel to Inwards and outwards. In case of multiple registrations, tracking and reconciliation becomes easier.

Written by CA Shefali Jain Bang





Introduction of Negative Values in Table 4 of GSTR-3B

1. The Government vide Notification No. 14/2022 – Central Tax dated 05th July, 2022 has notified some changes in Table 4 of Form GSTR-3B for enabling taxpayers to report correct information regarding ITC availed, ITC reversal and ineligible ITC in Table 4 of GSTR-3B. According to the changes, the net ITC is to be reported in Table 4(A) and ITC reversal, if any, is to be reported in Table 4(B) of GSTR-3B.

2. Currently in GSTR-3B, credit note (CN) is being auto-populated in Table 4B (2), as ITC reversal. Now in view of the said changes, the impact of credit notes are also to be accounted on net off basis in Table 4(A) of GSTR-3B only. Accordingly following changes have been made in the GST Portal from January-2023 period onwards and shall be applicable from tax period - January 2023' onwards.

a) The impact of credit note & their amendments will now be auto-populated in Table 4(A) instead of Table 4(B) of GSTR-3 B. In case the value of credit notes becomes higher than sum of invoices and debit notes put together, then the net ITC would become negative and the taxpayers will be allowed to report negative values in Table-4A. Also, taxpayers can now enter negative values in Table 4D (2) of GSTR-3B.

b) Consequent updates/ modification in the advisory, messages, instructions, and help-text in form GSTR-2B, without any structural changes in form GSTR-2B summary or tables have also been done in GSTR-2B.

c) The calculation logic of *Comparison Report* has now been changed accordingly.

Advisory on opting for payment of tax under the forward charge mechanism by a Goods Transport Agency (GTA)

In compliance of Notification No. 03/2022-Central Tax (Rate), dated 13th July, 2022, an option is being provided on the portal to all the existing taxpayers providing Goods Transport Agencies Services, desirous of opting to pay tax under the forward charge mechanism to exercise their option. They can navigate Services > User Services > Opting Forward Charge Payment by GTA (Annexure V), after login, to submit their option on the portal.

Option in Annexure V FORM is required to be submitted on the portal by the Goods Transport Agencies every year before the commencement of the Financial Year. The Option once filed cannot be withdrawn during the year and the cut-off date for filing the Annexure V FORM is 15th March of the preceding financial year.

Annexure V has been made available on the portal for GTA's to exercise their option for the Financial Year 2023-24, which would be available till 15th March, 2023.

New On GSTN Portal

Advisory on Geocoding of Address of Principal Place of Business

1. The functionality for geocoding the principal place of business address (i.e. the process of converting an address or description of a location into geographic coordinates) is now available on the GST Portal. This feature is introduced to ensure the accuracy of address details in GSTN records and streamline the address location and verification process.
2. This functionality can be accessed under the Services/Registration tab in the FO portal. The system-generated geocoded address will be displayed, and taxpayers can either accept it or update it as per their requirements of their case. In cases where the system-generated geocoded address is unavailable, a blank will be displayed, and taxpayers can directly update the geocoded address.
3. The geocoded address details will be saved separately under the “Principal Geocoded” tab on the portal. They can be viewed under My profile>>Place of Business tab under the heading “Principal Geocoded” after logging into the portal. It will not change your existing addresses.
4. The geocoding link will not be visible on the portal once the geocoding details are submitted by the taxpayer. This is a one-time activity, and once submitted, revision in the address is not allowed and the functionality will not be visible to the taxpayers who have already geocoded their address through new registration or core amendment. GSTN emphasizes once again that the address appearing on the registration certificate can be changed only through core amendment process. This geocoding functionality would not impact the previously saved address record.
5. This functionality is available for normal, composition, SEZ units, SEZ developers, ISD, and casual taxpayers who are active, cancelled, and suspended. It will gradually be opened for other types of taxpayers.
6. This functionality is currently being made available for taxpayers registered in Delhi and Haryana only, and it will gradually be opened for taxpayers from other States and UTs.

Advisory on facility of ‘Initiating Drop Proceedings’ of Suspended GSTINs due to Non-filing of Returns

Recently, a functionality of Automated Drop Proceedings of GSTINs suspended due to non-filing of returns has been implemented on the GST Portal. This functionality is available for the taxpayers who have filed their pending returns i.e. 6 monthly or 2 Quarterly returns.

1. If such taxpayers have filed all their pending returns, the system will automatically drop the proceedings and revoke suspension.
2. If the status of the GSTIN does not automatically turn ‘ACTIVE’, then taxpayers are advised to revoke the suspension once the due returns have been filed, by clicking on ‘Initiate Drop Proceeding’ for which navigation is as follows:
“Services > User Services > View Notices and Orders > Initiate Drop Proceeding”
3. In case the system does not automatically drop the proceedings or taxpayer is unable to revoke the suspension by clicking on ‘Initiate Drop Proceeding’, then taxpayer is advised to contact Jurisdictional Officer

Note: This functionality is applicable to the taxpayers whose GSTINs have been suspended after 1st December, 2022

New On GSTN Portal

Advisory on taxpayers facing issue in filing GSTR-3B

According to Hon'ble Supreme Court's directive filing of TRAN forms was made available for aggrieved taxpayers during 01.10.2022 to 30.11.2022. It has been observed that, in the process of filing TRAN forms, few taxpayers have submitted their forms on the portal but did not finally file it within the specified time. After submitting the Tran Forms, only filing was to be done with e-sign. Further, it is seen that such taxpayers have not raised any ticket for difficulty faced by them in filing Tran Forms. Some taxpayers were also contacted by GSTN and they informed that they do not intend to file TRAN forms. As the TRAN forms of these taxpayers are submitted but not filed, these taxpayers are not able to file their GSTR-3B.

The TRAN filing window has already been closed. Hence, such taxpayers are advised to raise a ticket on GST Grievance Portal giving consent that their TRAN filing status may be reset by GSTN. Once the consent for resetting their unfiled TRAN forms is received, the TRAN forms will be reset and the taxpayer will be able to file their GSTR-3B

New functionalities deployed on the GST Portal for taxpayers

The GSTN has enabled the option to utilize the amount of cash ledger of one GSTIN by another GSTIN (entities having same PAN) by way of transfer through **FORM GST PMT-09**. Provided that no such transfer shall be allowed if the said registered person has any unpaid liability in his electronic liability register.

Compiled by Mahendra Gehlot
Reviewed by CA Sourabh Chippa




Dhadda & Co.

CHARTERED ACCOUNTANTS

Editorial Team:

**Yash Dhadda, Princy Dhadda, Mudit Jain, Shuchi Sethi,
Shefali Jain Bang, Divya Gupta, Sourabh Chippa, Dheera
Khatri, Janvi Jain, Mahendra Gehlot**

 **0141-2724952**

 **dhaddaonline.com**

 **email@dhaddaonline.com**

 **Jaipur| Kota**

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