

JHS Consulting

KNOWLEDGE ALERTS
INSIGHTS TO UPDATE YOU ON
MAJOR REGULATORY AMENDMENTS

28th AUGUST, 2021 to
03rd SEPTEMBER, 2021



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

Seeks to further provide extension of due date for filing of an application for revocation of cancellation of registration falling between 1st March, 2020 to 31st August, 2021 to 30th September, 2021. It is further clarified that the benefit of notification would be applicable in those cases also where the application for revocation of cancellation of registration is either pending with the proper officer or has already been rejected by the proper officer.

For more:

<https://www.gst.gov.in/newsandupdates/read/503>

DGFT issued Notification No.-21/2015-2020 on 31.08.2021.

Seeks to provide amendment in Policy Condition No. 1 of Chapter 88 of ITC(HS) 2017, Schedule-I(Import Policy) by allowing import of aircrafts by Aircraft Leasing Entities in IFSC located in GIFT city, Gandhinagar, Gujarat in line with revised Air Transport Circular issued by DGCA.

For more:

<https://content.dgft.gov.in/Website/dgftprod/ad3a2c1f-bf0c-48f1-bdb6-f526f4eff574/Notification%2021%20dt%2031-08-21%20Eng.pdf>

DGFT issued Notification No.-22/2015-2020 on 02.09.2021.

Seeks to provide an explanation of the expression “Gold in any form” as described in Notification No.36/2015-2020 dated 18.12.2019.

For more:

<https://content.dgft.gov.in/Website/dgftprod/7a44b205-030f-4051-8f67-ccd48fb45dfb/Notification%2022%20dt%2002-09-21%20Eng.pdf>

CBIC issued Notification No.32/2021-Central Tax on 29.08.2021.

Seeks to further to amend the Central Goods and Service Tax Rules, 2017.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-32-central-tax-english-2021.pdf>

CBIC issued Notification No.33/2021-Central Tax on 29.08.2021.

Seeks to amend the ninth and tenth proviso's by substituting letters and words from "31st day of August, 2021" to "30th day of November, 2021" of the notification of the Government of India in the Ministry of Finance No.76/2018-central tax, dated 31.12.2018.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-33-central-tax-english-2021.pdf>

CBIC issued Notification No.48/2021-Customs (ADD) on 27.08.2021.

Seeks to amend Notification No.-56/2018-Customs(ADD) dated 04.12.2018 to extend the levy on "uncoated copier paper" from Indonesia and Singapore up to 28.02.2022.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-add2021/csadd48-2021.pdf>

CBIC issued Notification No.49/2021-Customs (ADD) on 31.08.2021.

Seeks to amend Notification No.-48/2016-Customs(ADD) dated 01.09.2016 to extend the levy on "Glass Fibre and Articles thereof" from China PR up to 31.10.2021.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-add2021/csadd49-2021.pdf>

CBIC issued Notification No.41/2021-Customs on 30.08.2021.

Seeks to amend Notification No.-28/2021-Customs dated 24.04.2021. In the said notification, in paragraph 2, for the figures, letters and word "31st August, 2021", the figures, letters and word "30th September, 2021" shall be substituted.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-tarr2021/cs41-2021.pdf>

CBIC issued Notification No.69/2021-Customs(N.T.) on 31.08.2021.

Seeks to amend Notification No.36/2001-Customs(N.T.) dated 03.08.2001 by fixation of Tariff Value of Edible Oils, Brass scrap, Areca Nut, Gold & Silver.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt69-2021.pdf>

CBIC issued Notification No.70/2021-Customs(N.T.) on 31.08.2021.

Seeks to amend Sea Cargo Manifest and Transshipment Regulations, 2018, by substituting the words, figures and letters, “till 31st August, 2021”, the words, figures and letters, “till 30th September, 2021”.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt70-2021.pdf>

CBIC issued Notification No.71/2021-Customs(N.T.) on 02.09.2021.

Seeks to determine that the rate of exchange of conversion of each of the foreign currencies specified in column (2) of each of Schedule I and Schedule II annexed hereto, into Indian currency or vice versa, shall, with effect from 3rd September, 2021, be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

For more:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2021/cs-nt2021/csnt71-2021.pdf>

Circular No. 16/2021 : Extension of time lines for electronic filing of various Forms under the Income-tax Act, 1961

On consideration of difficulties reported by the taxpayers and other stake holders in electronic filing of certain Forms under the provisions of Income-tax Act, 1961 (Act) read with Income-tax Rules, 1962 (Rules), the Central Board of Direct Taxes (CBDT), in exercise of its powers under Section 119 of the Act, extends the multiple due dates for various electronic filing.

Further Read At :

<https://incometaxindia.gov.in/communications/circular/circular-no-16-of-2021.pdf>

Notification No. 94/2021 [F.No.IT(A)/01/2020-TPL (Part-I)-(Part- I)] / S.O. 3536(E) :

S.O. 3536(E).—In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020 (3 of 2020), the Central Government hereby makes the following further amendments in the notification of the Government of India, Ministry of Finance, (Department of Revenue), number 85/2020, dated the 27th October, 2020, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-section (ii), vide number S.O. 3874(E), dated 27th October, 2020, namely:— In the said notification, — (i) in clause (b), for the figures, letters and words “31st day of August, 2021”, the figures, letters and words “30th day of September, 2021” shall be substituted; (ii) in clause (c), for the figures, letters and words “1st day of September, 2021”, the figures, letters and words “1st day of October, 2021” shall be substituted. 2. This notification shall come into force from the date of its publication in the Official Gazette.

Further Read At:

https://incometaxindia.gov.in/communications/notification/notification_94_2021.pdf

Notification No. 95/2021 [F. No. 370142/36/2021-TPL] / GSR 604(E) : Income-tax (25th Amendment) Rules, 2021 !New31 August 2021

G.S.R. 604(E).—In exercise of the powers conferred by the first proviso to clause (11) of section 10 and the first proviso to clause (12) of section 10 read with section 295 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, relating to Calculation of taxable interest relating to contribution in a provident fund or recognised provided fund, exceeding specified limit.

Further Read At :

https://incometaxindia.gov.in/communications/notification/notification_95_2021.pdf

Notification No. 96/2021 [F.No. 370142/31/2021-TPL (Part II)] / SO 3561(E) : Constitution of Board for Advance Rulings under the section 245-OB Income-tax Act, 1961

S.O. 3561(E).— In exercise of the powers conferred by sub-section (1) of section 245-OB of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby constitutes the Boards for Advance Rulings for the purposes of giving advance rulings under Chapter XIX-B of the said Act on or after the 1st day of September, 2021 in Delhi and Mumbai.

Further Read At:

https://incometaxindia.gov.in/communications/notification/notification_96_2021.pdf

Notification No. 97/2021 [F.No. 370142/31/2021-TPL (Part II)] / SO 3562(E) : Notification of the appointed date to give effect to the amendments made by the Finance Act, 2021 to the Chapter XIX-B of the Income tax Act, 1961

S.O. 3562(E).—In exercise of the powers conferred by the second proviso to sub-section (1) of section 245-O, sub-section (2) of section 245P, sub-section (4) of section 245Q, sub-section (8) of section 245R, sub-section (3) of section 245S, sub-section (3) of section 245T, sub-section (3) of section 245U and the proviso to section 245V of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby appoints 1st day of September, 2021 as the date for the purposes of said provisos and said sub-sections of the said Act.

Further Read At:

https://incometaxindia.gov.in/communications/notification/notification_97_2021.pdf

Notification No. 98/2021 [F. No. 370142/11/2021-TPL] / SO 3595(E)

S.O. 3595(E).—In exercise of the powers conferred by clause (a) of Explanation to section 194P of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies specified Bank to mean a banking company which is a scheduled bank and has been appointed as agents of Reserve Bank of India.

Further Read At:

https://incometaxindia.gov.in/communications/notification/notification_98_2021.pdf

Notification No. 99/2021 [F. No. 370142/11/2021-TPL] / GSR 612(E) : Income-tax (26th Amendment) Rules, 2021

G.S.R. 612(E).—In exercise of the powers conferred by sections 194P and 206AB read with section 295 of the Income-tax Act, 1961, (43 of 1961) the Central Board of Direct Taxes hereby makes the following rules further to amend the Income-tax Rules, 1962, pertaining to declaration required to be furnished by the specified senior citizen to the specified bank under sub-clause (iii) of clause (b) of explanation to section 194P shall be in Form no. 12BBA to be furnished in paper form duly verified.

Further Read At:

https://incometaxindia.gov.in/communications/notification/notification_99_2021.pdf

Linking of PAN with Aadhaar PR No. 27/2021 Dated: -Sept 03,2021

All the existing investors are advised to ensure linking of their PAN with Aadhaar number prior to Sept 30, 2021 or any other date specified by CBDT for continual and smooth transactions in securities market and to avoid any consequences of non - Compliance of said notification on their transactions in securities market.

For More: -

https://www.sebi.gov.in/media/press-releases/sep-2021/linking-of-pan-with-aadhaar_52368.html

Extension of time for seeking membership of BSE Administration & Supervision Limited

Circular No.: SEBI/HO/IMD/IMD-I/DOF1/P/CIR/2021/622

Dated: -Aug 31, 2021

It has been decided to extend the timeline for seeking membership of BASL by existing IAs by a period of two months till October 31, 2021. Existing IAs who fail to seek membership of BASL within the aforesaid timeline shall be liable for appropriate action including suspension or cancellation of certificate of registration of such as, in terms of the Securities and Exchange Board of India Act, 1992 and the Regulations framed there under.

For More: -

https://www.sebi.gov.in/legal/circulars/aug-2021/extension-of-time-for-seeking-membership-of-bse-administration-and-supervision-limited_52237.html

Revised guidelines for Liquidity Enhancement Scheme in the Equity Cash and Equity Derivatives Segments

Circular No.: SEBI/HO/MRD/DSA/CIR/P/2021/623

Dated: -Sep 01, 2021

It has been decided to modify clauses 3.1 and 4.1 of Circular CIR/MRD/DP/14/2014 dated April 23, 2014 as under:

3.1. The Scheme shall have prior approval of the Governing Board of the Stock Exchange which will be valid for one year. The Governing Board of the Stock Exchange may give yearly approval till the time the scheme is in operation. Further, its implementation and outcome shall be monitored by the Governing Board at quarterly Intervals.

4.1. The Stock Exchange shall introduce liquidity enhancement schemes on any security. Once the scheme is discontinued, the scheme can be re-introduced on the same security”

The above will also be applicable to existing schemes. Other conditions prescribed in the aforesaid SEBI Circular dated April 23, 2014 shall remain unchanged.

For More: -

https://www.sebi.gov.in/legal/circulars/sep-2021/revised-guidelines-for-liquidity-enhancement-scheme-in-the-equity-cash-and-equity-derivatives-segments_52305.html

Disclosure of risk-o-meter of scheme, benchmark and portfolio details to the investors

Circular No.: SEBI/HO/IMD/IMD-II DOF3/P/CIR/2021/621

Dated: -Aug 31, 2021

It is clarified that AMCs shall disclose the following in all disclosures, including promotional material or that stipulated by SEBI:

- a. risk-o-meter of the scheme wherever the performance of the scheme is disclosed
- b. risk-o-meter of the scheme and benchmark wherever the performance of the scheme vis-à-vis that of the benchmark is disclosed.

The disclosure requirement of the risk-o-meter of benchmark is applicable for primary benchmark which is specified in the Scheme Information Document. The provisions of this circular shall be applicable with effect from October 1, 2021. However, AMC's may choose to adopt the provisions of this circular before the effective date.

For More: -

<https://www.sebi.gov.in/sebiweb/home/HomeAction.do?doListing=yes&sid=1&ssid=7&smid=0>

Alignment of interest of Asset Management Companies ('AMCs') with the Unitholders of the Mutual Fund Schemes

Circular No.: SEBI/HO/IMD/IMD-IDOF5/P/CIR/2021/624

Dated: -Sep 02, 2021

AMCs shall, except in case of close-ended scheme(s) conduct a quarterly review to ensure compliance with the requirement of investment of minimum amount in the scheme(s) which may change either due to change in the value of the AUM or in the risk value assigned to the scheme

Based on the review of quarterly average AUM, shortfall in value of the investment in scheme(s), if any, shall be made good within 7 days of such review. AMC shall have the option to withdraw any excess investment than what is required pursuant to such review. AMCs may invest from their net worth or the sponsor may fund the AMC to fulfil the aforesaid obligations, if required. AMCs shall not be required to invest in ETFs, Index Funds, Overnight Funds, Funds of Funds scheme(s) and in case of close ended funds wherein the subscription period has closed as on date of coming into force of MF Amendment Regulations. Details of investment by AMCs in each of their mutual fund scheme(s) shall be disclosed on the website of AMCs and AMFI.

For More: -

https://www.sebi.gov.in/legal/circulars/sep-2021/alignment-of-interest-of-asset-management-companies-amcs-with-the-unitholders-of-the-mutual-fund-schemes_52344.html

Amendment to SEBI Circular SEBI/HO/DMS/CIR/P/2017/15 dated February 23, 2017 on Amendment pursuant to comprehensive review of Investor Grievance Redressal Mechanism

Circular No.: SEBI/HO/MRD1/ICC1/CIR/P/2021/625

Dated: - Sep 02, 2021

SEBI issued a Circular SEBI/HO/DMS/CIR/P/2017/15 dated February 23, 2017 on Amendment pursuant to a comprehensive review of Investor Grievance Redressal Mechanism.

Pursuant to representation received from the stock exchanges, the following paragraphs of the afore said circular stands modified/replaced as under:

- a. Clause 1.H. is replaced.
- b. Clause 1.J. is modified.
- c. Clause 2.E. is replaced.
- d. Clause 2.F. is modified

For More: -

<https://tinyurl.com/5w82sa8z>

04 RESERVE BANK OF INDIA

Master Direction on Financial Statements - Presentation and Disclosures

A Master Direction incorporating, updating and where required, harmonizing across the banking sector the extant guidelines/instructions/directives on the subject has been prepared to enable banks to have all current instructions on presentation and disclosure in financial statements at one place for reference. However, it may be noted that in addition to these disclosures, Commercial Banks shall comply with the disclosures specified under the applicable regulatory capital framework.

Read More:

<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12158&Mode=0>

Guidelines on Compensation of Whole Time Directors/ Chief Executive Officers/ Material Risk Takers and Control Function staff – Clarification

In terms of the extant guidelines, share-linked instruments are required to be fair valued on the date of grant using Black-Scholes model. However, it has been observed that banks do not recognise grant of the share-linked compensation as an expense in their books of account concurrently. Therefore, in the interest of better clarity, the following sentence is being added to the extant instructions contained in the said paragraph:

“The fair value thus arrived at should be recognised as expense beginning with the accounting period for which approval has been granted”.

Read More:

<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12157&Mode=0>

Directions under Section 35 A read with Section 56 of the Banking Regulation Act, 1949 - Rupee Co-operative Bank Ltd., Pune, Maharashtra - Extension of Period

The RBI has placed the Rupee Co-operative Bank Ltd., Pune, Maharashtra under Directions from the close of business on February 22, 2013. The validity of the directions was extended from time-to-time, the last being up to August 31, 2021.

RBI hereby directs that the aforesaid Directions shall continue to apply to the bank till November 30, 2021 subject to review.

Read more:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52145

Sectoral Deployment of Bank Credit – July 2021

Data on sectoral deployment of bank credit collected from select 33 scheduled commercial banks, accounting for about 90 per cent of the total non-food credit deployed by all scheduled commercial banks, for the month of July 2021

Read More:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52149

Directions under Section 35 A read with Section 56 of the Banking Regulation Act, 1949 – Bidar Mahila Urban Co-operative Bank Ltd., Bidar, Karnataka – Extension of period

The RBI has issued Directions to Bidar Mahila Urban Co-operative Bank Ltd., Bidar, Karnataka, as modified from time to time dated February 26, 2021 in terms of which, the Directions were extended up to August 31, 2021.

The RBI is satisfied that in the public interest, it is necessary to extend the period of operation issued to Bidar Mahila Urban Co-operative Bank Ltd., Bidar, Karnataka as modified from time to time for a further period of six months.

Read More:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52154

General Allocation of Special Drawing Rights by the IMF

International Monetary Fund (IMF) has made an allocation of Special Drawing Rights (SDR) 12.57 billion (equivalent to around USD 17.86 billion at the latest exchange rate) to India on August 23, 2021. The total SDR holdings of India now stands at SDR 13.66 billion (equivalent to around USD 19.41 billion at the latest exchange rate) as on August 23, 2021. This increase in SDR holdings will be reflected in the Foreign Exchange Reserves (FER) data that shall be published for the week ended August 27, 2021.

Read more:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52158

RBI imposes monetary penalty on Prathamik Shikshak Sahakari Bank Ltd., Satara, Maharashtra

The RBI has imposed, by an order dated September 1, 2021, a monetary penalty of ₹2.00 lakh (Rupees Two lakh only) on Prathamik Shikshak Sahakari Bank Ltd., Satara (the bank) for contravention of/non-compliance with the directions issued by RBI on Exposure Norms and Statutory / Other Restrictions - UCBs.

Read more:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52160

Reserve Bank of India imposes monetary penalty on Axis Bank Limited

The RBI has imposed, by an order dated September 01, 2021, a monetary penalty of ₹25 lakh (Rupees Twenty five lakh only) on Axis Bank Limited (the bank) for contravention of/non-compliance with certain provisions of directions issued by RBI on KYC.

Read more:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52161

Reserve Bank of India imposes monetary penalty on The Kosamba Mercantile Co-operative Bank Ltd., Kosamba, Dist. Surat (Gujarat)

The RBI has by an order dated September 02, 2021, imposed a monetary penalty of ₹1.00 lakh (Rupees one lakh only) on The Kosamba Mercantile Co-operative Bank Ltd., Kosamba, Dist. Surat (Gujarat) (the bank) for non-compliance with directions issued by RBI

Read More:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=52165

Result of the online Examination of the Certificate Course on Forex and Treasury Management held on 7th & 8th August,2021. - (27-08-2021)

Result of the online Examination of the Certificate Course on Forex and Treasury Management held on 7th & 8th August, 2021 has been released.

For More: -
<https://www.icai.org/category/announcements>

Launch of New Online Batches for 'Certificate Course in Indian Accounting Standards (Ind AS)' - (27-08-2021)

The Ind AS Implementation Committee is pleased to announce the launch of online batches 27 to 32 of the 'Certificate Course in Indian Accounting Standards (Ind AS).

For More: -
<https://www.icai.org/category/announcements>

Exposure Draft of Revised AS 36, Impairment of Assets - (31-08-2021)

Exposure Drafts of 22 revised standards have been issued. The entire set of revised standards replacing the existing standards will be implemented together from a future date. In this direction, the Exposure Draft of revised AS 36, Impairment of Assets, has been issued by the ASB for comments with the last date being September 30, 2021.

For More: -
<https://www.icai.org/category/announcements>

Extension of last attempt to appear in CA Final and Intermediate old course examination-(20-08-2021)

The last attempt to appear in Final and Intermediate (IPC) old courses examination has been extended to November, 2021 for all the students of these courses (irrespective of their opting out of May 2021 examination cycle or not).

For More: -
<https://www.icai.org/category/announcements>

Multipurpose Empanelment Form (MEF) - 2021-22 - (20-08-2021)

The Professional Development Committee of the ICAI hosts the Multipurpose Empanelment Form every year to be filled by the CA Firms and Members applying for the Bank Audits and other assignments. The form is generally hosted on MEF site in the month of August/ September. For the year 2021-22, members may kindly note that the Revised MEF Form for the year 2021-22 is expected to be made live in the month of October 2021.

For More: -
<https://www.icai.org/category/announcements>

Announcement regarding Highlights passed in the Limited Liability Partnership Act, 2008 through the Limited Liability Partnership (Amendment) Act, 2021 by CL&CGC ICAI - (23-08-2021)

The Act has converted certain offences into civil defaults and has changed the nature of punishment for these offences. It has also defined small LLP, provides for appointment of certain adjudicating officers, and establishment of special courts.

There were 81 sections prescribed under the Limited Liability Partnership Act, 2008. As per the newly introduced Act in the Parliament named LLP (Amendment) Act, 2021, 7 new sections have been inserted, 5 Sections have been substituted, 3 sections have been omitted. Accordingly, there are 85 sections in the LLP Act, 2008 as per the LLP (Amendment) Act, 2021.

For More: -
<https://www.icai.org/category/announcements>

06 FOREIGN EXCHANGE AND MANAGEMENT ACT

Foreign Exchange Turnover Data: July 05 – July 09, 2021 Dated-Aug 30,2021

The Reserve Bank of India has released the data showing daily merchant and inter-bank transactions in foreign exchange for the period July 05 – July 09, 2021.

For More: -
https://rbi.org.in/scripts/FS_PressRelease.aspx?fn=5

Foreign Exchange Turnover Data: July 12 – July 16, 2021 Dated-Aug 30,2021

The Reserve Bank of India has released the data showing daily merchant and inter-bank transactions in foreign exchange for the period July 12 – July 16, 2021.

For More: -
https://rbi.org.in/scripts/FS_PressRelease.aspx?fn=5

Foreign Exchange Turnover Data: July 19 – July 23, 2021 Dated-Aug 30, 2021

The Reserve Bank of India has released the data showing daily merchant and inter-bank transactions in foreign exchange for the period July 19 – July 23, 2021.

For More: -

https://rbi.org.in/scripts/FS_PressRelease.aspx?fn=5

Foreign Exchange Turnover Data: July 26 – July 30, 2021 Dated-Aug 30, 2021

The Reserve Bank of India has released the data showing daily merchant and inter-bank transactions in foreign exchange for the period July 26 – July 30, 2021.

For More: -

https://rbi.org.in/scripts/FS_PressRelease.aspx?fn=5

RBI releases data on ECB/FCCB/RDB for July 2021 Dated- Sep 02, 2021

The Reserve Bank of India has today released the data on External Commercial Borrowings (ECB), Foreign Currency Convertible Bonds (FCCB) and Rupee Denominated Bonds (RDB) both, through Automatic Route and Approval Route, for the month of July 2021.

For More: -

https://rbi.org.in/scripts/FS_PressRelease.aspx?fn=5

KNOWLEDGE ALERTS

Insights to help you sharpen your Governance, Risk and Compliance Knowledge

Issued by: Knowledge Management team of **JHS Consulting Pvt. Ltd. (JHS)**

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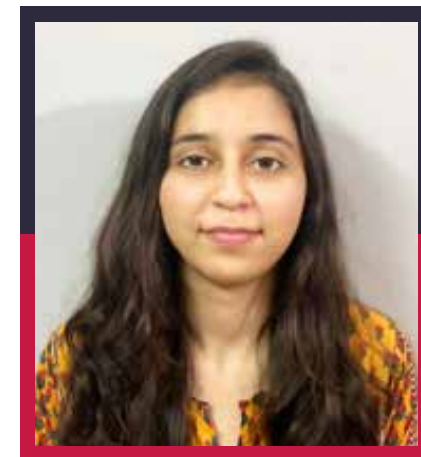


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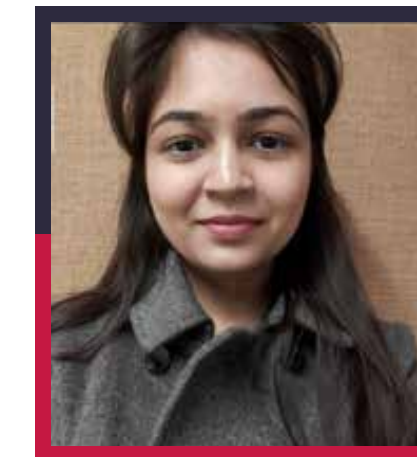
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Dr Rustom Cama Marg,
Vadodara, Gujarat – 390 007

Thane Office

108, Bal Ganesh Tower CHSL,
Dada Patil Wadi, Near Thane Station,
Thane West, Maharashtra – 400 602

Associate Presence: **Chennai | Pune | Cochin | Daman**