

JHS & Associates LLP
Chartered Accountants

KNOWLEDGE ALERTS

INSIGHTS TO UPDATE YOU ON MAJOR REGULATORY AMENDMENTS

**15TH JANUARY, 2022 TO
21ST JANUARY, 2022**



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Circular: Guidelines under clause (10D) section 10 of the Income-tax Act, 1961.

The Finance Act, 2021 amended clause (10D) of section 10 of the Act, which provides for income-tax exemption on the sum received under a life insurance policy, including any sum allocated by way of bonus on such policy subject to certain exclusions by inserting fourth to seventh provisos whereby :

The seventh proviso to the said clause (10D) seeks to empowers the Central Board of Direct Taxes (Board) to issue guidelines, with the previous approval of the Central Government, in order to remove any difficulty which arises while giving effect to the provisions of the said clause.

- In exercise of the powers under this proviso, Board, with the previous approval of the Central Government, hereby issues the following guidelines:
- Sum received including any sum allocated by way of bonus (hereinafter referred as “consideration”) during the previous year (hereinafter referred as “current previous year”) under any one or more ULIPs issued on or after 01.02.2021 (hereinafter referred as “eligible ULIP”) shall be exempt under clause (10D) of section 10 of the Act, subject to the Circular No. 2 of 2022 2 satisfaction of other provisions of said clause. The same are explained by way of examples of different situations. Click on the link below to read various instances.

Read more at:

<https://incometaxindia.gov.in/communications/circular/circular-2-2022.pdf>

E-Advance Ruling Scheme, 2022.

Notification No. 7/2022 [F.No.370142/62/2021-TPL(Part-I)] / SO 248(E):

The Central Government hereby made the Scheme, named “e-advance rulings Scheme, 2022” It shall come into force on the date of its publication in the Official Gazette. This Scheme shall be applicable to applications of advance rulings, –

- (a) made to the Board for Advance Rulings under sub-section (1) of section 245Q of the Act; or
- (b) transferred to Board for Advance Rulings under sub-section (4) of section 245Q of the Act.

Read more at:

<https://www.incometaxindia.gov.in/communications/notification/notification-7-2022.pdf>

Computation of capital gains on specified ULIPs for the purposes of sub-section (1B) of section 45:

Notification No. 8/2022 [F. No. 370142/61/2021-TPL] / GSR 24(E):

The Central Board of Direct taxes amended the following rules of 8AD i.e., Capital Gains under the Income Tax Rules 1962, which are as below:

1. any person receives at any time during any previous year any amount under a specified unit-linked insurance policy, including the amount allocated by way of bonus on such policy and,
2. The capital gains as computed under the mentioned clause shall be deemed to be the capital gains arising from the transfer of a unit of an equity-oriented fund set up under a scheme of an insurance company comprising unit linkedunit-linked insurance policies.

Read more at:

<https://www.incometaxindia.gov.in/communications/notification/notification-8-2022.pdf>

Securities Transaction Tax Rules, 2004

Notification No. 9/2022 [F. No. 370142/61/2021-TPL] / GSR 25(E):

The Central Government hereby made the following rules to amend the Securities Transaction Tax Rules, 2004, These inserted rules may be called the Securities Transaction Tax, In the case of an insurance company, the person responsible for collection and payment of securities transaction tax, for this purpose Form No. 2A should be used by the Insurance Company.

Read more at:

<https://www.incometaxindia.gov.in/communications/notification/notification-9-2022.pdf>

Press Release:

Income Tax Department conducts search and seizure operations in Haryana

The Income Tax Department had conducted a search and seizure operations on a diversified business group engaged in the manufacturing of plywood/plyboard, MDF board, inverter and vehicle batteries, and in the refining of lead on 11.01.2022. More than 30 premises spread across the cities of Yamuna Nagar, Ambala, Karnal, and Mohali have been covered in the search operation.

The preliminary analysis of incriminating evidence indicates that this group has suppressed sales to the tune of Rs.400 crore in the last three years.

The search action has resulted in seizure of unaccounted cash of more than Rs 6.60 crore and jewellery valued to the tune of Rs 2.10 crore. In total, 22 bank lockers have been kept under restraint and are yet to be operated.

Read more at:

<https://incometaxindia.gov.in/Lists/Press%20Releases/Attachments/1051/PressRelease-ITD-conducts-search-and-seizure-operations-in-Haryana-17-1-22.pdf>

Exemption of Income for National Skill Development Corporation

Notification No. 10 /2022 dated on 21/01/22

CBDT has notified Tax Exemption to National Skill Development Corporation, a body constituted by Central Government in respect of specified incomes, subject to certain conditions specified therein.

Read more at:

https://www.incometaxindia.gov.in/communications/notification/notification_no_10_2022.pdf

02 CENTRAL BOARD OF INDIRECT TAXES

Exempts BCD and IGST on goods imported for the purpose of organising AFC Women's Asian Cup India, 2022.

Notification No. 01/2022-Customs (Tariff), Dated. 18.01.2022

Seeks to notify the exemption of the goods such as Kelme Referee kits, ball boy uniform and match-day bibs, competitions goods shipped using Aramex, molten official match balls, Kelme AFC delegations/volunteers attire, country flags, sleeves badges, WAC mini Trophy and goods falling under the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), when imported into India by All India Football Federation for the purpose of organising the AFC Women's Asian Cup India, 2022, from the whole of the duty of customs leviable thereon which is specified in the said First Schedule and from the whole of the integrated tax leviable thereon under sub-section (7) of section 3 of the said Customs Tariff Act, subject to the conditions specified.

Read more at:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2022/cs-tarr2022/cs01-2022.pdf;jsessionid=0086EC222C121857054B5CC92CA2A8BD>

Notification of certain Foreign Currencies rates

Notification No.04/2022-Customs (N.T.), Dated. 20.01.2022

Notifies the amendment of the existing exchange rates notified in the Notification No.02/2022-Customs(N.T.), dated 6th January, 2022 by the CBIC that earlier notified the rates of exchange of conversion of Foreign Currencies into Indian Currencies or vice – versa in Schedule-I and Schedule-II, as the case may be for the purpose of exports and imports of goods. The notification shall take its effect from 21st January, 2022.

Read more at:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-act/notifications/notfns-2022/cs-nt2022/csnt04-2022.pdf;jsessionid=3E05B5BA4C3AD00E0E0D5AF16764B512>

Retention of ISO Containers to meet future requirements

Circular No. 01/2022-Customs, Dated. 18.01.2022

Notifies the retention of ISO Containers to meet future requirements through Board's Instructions Nos.07/2021-Customs dated 24.04.2021, 08/2021-Customs dated 27.04.2021 and 12/2021-Customs dated 25.05.2021 that states relaxation of various procedures relating to facilitation of COVID related consignments. Since these containers were used for efficient transportation of Liquid Medical Oxygen due to the inherent advantage related to multi-modal transportation, CBIC provides relaxations in the re-export of the containers used for the transportation of Liquid Medical Oxygen as well as the containers imported on lease.

Read more at:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2022/Circular-No-01-2022.pdf;jsessionid=FF354AD2CAF065B9501175D0D01A3EEF>

Alignment of AEO Circular No. 33/2016 and 54/2020 with CAROTAR, 2020

By Circular No. 02/2022-Customs, Dated. 19.01.2022

Seeks to issue the alignment of AEO Circular No. 33/2016 and 54/2020, which extended the relaxation in the furnishing of Bank Guarantee to various categories of AEO/AEO (MSME) subject to such conditions, with CAROTAR, 2020 implemented. Hence clarifies that with the insertion of Section 28 DA of Customs Act, 1962 relating to the procedure regarding claim of preferential rate of duty, and the issuance of CAROTAR, 2020 vide dated 21.09.2020, these provisions prevail over dispensation extended vide Circular No. 33/2016- Customs dated 22.07.2016 and Circular No. 54/2020- Customs dated 15.12.2020 and the latter stand suitably aligned to the former.

Read more at:

<https://www.cbic.gov.in/resources//htdocs-cbec/customs/cs-circulars/cs-circulars-2022/Circular-No-02-2022.pdf;jsessionid=F44EF0BC30DEBA1BB8DE6083EB73F3D4>

Addition of Area of Operation for Existing PSIA

DGFT Issued Public Notice No. 47/2015--20 dated 18.01.2022

Seeks to include United States of America in the area of operation of M/s Hamilton Steel Logistics Inc, a Pre Shipment Inspection Agency (PSAI), in Appendix 2G of Appendices and Aayat Niryat Forms of Foreign Trade Policy 2015-2020 in terms of Para 2.55 (d) of the Handbook of Procedures (HBP) . This notification will come into force immediately.

Read more at:

<https://content.dgft.gov.in/Website/dgftprod/c969cbcc-83df-4a91-ba85-3ec420e19bd8/PN%2047%20dt%2018-01-22%20Eng.pdf>

Clarification regarding SIMS

DGFT Issued Circular No. 38/2015-2020 dated 19.01.2022

Provides clarification regarding compulsory registration under Steel Import Monitoring Policy (SIMS) of all HSN Codes under chapter- 72, 73 and 86 of Schedule-I (Import Policy) of ITC (HS). The notification clarifies that re-import of steel for packaging purposes will not be covered under SIMS and there is no requirement for SIMS registration if steel is exported from DTA to SEZ and then imported into DTA from SEZ with or without value addition.

Read more at:

https://content.dgft.gov.in/Website/dgftprod/24c341b5-32bc-44d5-8b88-0300d2f0ad23/pc%2038%20dt%2019-01-22_.pdf

Implementation of Section 51A of UAPA, 1967: Updates to UNSC's 1267/1989 ISIL (Da'esh) & Al-Qaida Sanctions List: Deletion of 3 entries

Regulated entities do not have any account in the name of individuals/entities appearing in the lists of individuals and entities, suspected of having terrorist links, which are approved by and periodically circulated by the United Nations Security Council.

Read more at:

<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12221&Mode=0>

Registration of Factors (Reserve Bank) Regulations, 2022

A new act has been introduced by RBI for registration of factors.

Read more at:

<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12222&Mode=0>

Registration of Assignment of Receivables (Reserve Bank) Regulations, 2022

A new act has been introduced by the RBI for registration of assignment of receivables.

Read more at:

<https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12223&Mode=0>

Money Market Operations as on January 22, 2022

Money Market Operations as on January 22, 2022.

Read more at:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=5309

Release of Monthly Bulletin

Dated on 17-01-2022

The Reserve Bank of India released its January 2022 monthly Bulletin. The Bulletin includes two speeches, four articles and current statistics on the following:

- I. State of the Economy
- II. Indian Agriculture: Achievements and Challenges
- III. The Impact of Covid-19 Pandemic on Consumer Confidence in India
- IV. Changing Dynamics of Foreign Direct Investment in India.

Read more at:

https://www.rbi.org.in/scripts/bs_pressreleasedisplay.aspx?prid=53113

04 SECURITIES AND EXCHANGE BOARD OF INDIA

Securities and Exchange Board of India (Issue of Capital and Disclosure Requirements) (Amendment) Regulations, 2022

SEBI has introduced several new amendments to the Issue of Capital and Disclosure Requirements Regulations, 2018. Some of the important amendments are as follows:

- 1) Specified securities allotted upto 20% of post issue paid up share capital to the promoters on a preferential basis shall be locked in for a period of 18 months. Earlier the time limit was 3 years.
- 2) A preferential issue that results in change in control or allotment of more than 5% of the post issue share capital of the issuer to the allottee, shall require a valuation report from an independent registered valuer.
- 3) The time period of 26 weeks has been replaced by 90 trading days for volume-weighted average price formula in preferential allotments.
- 4) A copy of certificate of a practicing Company Secretary shall be placed by the issuer before the general meeting of the shareholders considering the proposed preferential issue. Earlier, the certificate was to be issued by the statutory auditors of the issuer.
- 5) A promoter shall be ineligible for allotment of specified securities on preferential basis if they have sold/transferred their equity shares in the issuer during 90 trading days preceding the relevant date. Earlier the time limit was 6 months.

Read more at:

https://www.sebi.gov.in/legal/regulations/jan-2022/securities-and-exchange-board-of-india-issue-of-capital-and-disclosure-requirements-amendment-regulations-2022_55351.html

Securities and Exchange Board of India (Foreign Portfolio Investors) (Amendment) Regulations, 2022

SEBI has amended the Securities and Exchange Board of India (Foreign Portfolio Investors) Regulations, 2019. SEBI now has the power to grant relaxation to foreign portfolio investors from any of the provisions of these regulations if the board is satisfied that-

- a) the non-compliance by the entity was due to any uncontrollable factor
- b) the requirement is procedural or technical in nature.

Read more at:

https://www.sebi.gov.in/legal/regulations/jan-2022/securities-and-exchange-board-of-india-foreign-portfolio-investors-amendment-regulations-2022_55352.html

Securities and Exchange Board of India (Settlement Proceedings) (Amendment) Regulations, 2022

SEBI has introduced various amendments in the Securities and Exchange Board of India (Settlement Proceedings) Regulations, 2018. Some of the important amendments are as follows:

- 1) The Proceeding Conversion Factor (PCF) table has been amended. The PCF values now range from 0.40 to 1.50. Earlier they used to range from 0.65 to 1.20.
- 2) The limit for an application to be made in respect of specified proceeding pending before the board has now been limited to 60 days from the date of service of show cause notice or supplementary show cause notice, whichever is later. The additional time limit of 120 days along with the additional payment of 25% of settlement fees has been done away with.
- 3) The time limit of submission of the revised settlement terms form to the Internal Committee has now been limited to 15 working days. The earlier time limit of 10 working days with an extension of 20 working days along with the additional payment of 10% over the recommended settlement amount has been done away with.

Read more at:

https://www.sebi.gov.in/legal/regulations/jan-2022/securities-and-exchange-board-of-india-settlement-proceedings-amendment-regulations-2022_55363.html

Empowering Investors through Investor Charters

SEBI has developed Separate Investor Charters in regards to investor related activities of various intermediaries and regulated entities.

The Investor Charters of SEBI registered institutions and intermediaries contain information related to various services provided by the intermediaries to investors, their timelines, importance of preservation of relevant documents by the investors, investor grievance redressal mechanism, etc.

Read more at:

https://www.sebi.gov.in/media/press-releases/jan-2022/empowering-investors-through-investor-charters_55353.html

SEBI Chairman launches “Saa᳚᳚hi” – SEBI’s Mobile App on Investor Education

SEBI Chairman has launched “Saa᳚᳚hi” – SEBI’s Mobile App on Investor Education.

The app aims to create awareness among the investors about the basic concepts of Securities Market, KYC Process, trading and settlement, mutual funds, recent market developments, investor grievances redressal mechanism, etc. The app is available in Hindi as well English on the Android and iOS Playstores.

Read more at:

https://www.sebi.gov.in/media/press-releases/jan-2022/sebi-chairman-launches-saa-thi-sebi-s-mobile-app-on-investor-education_55384.html

05 THE INSTITUTE OF CHARTERED ACCOUNTANT OF INDIA

Implementation Guide to Standard on Auditing (SA) 560, "Subsequent Events" - (15-01-2022)

The Auditing and Assurance Standards Board (AASB) of ICAI has brought out this Implementation Guide to Standard on Auditing (SA) 560, “Subsequent Events” which is quite comprehensive and written in simple language in the form of frequently asked questions (FAQs).

Read more at:

<https://resource.cdn.icai.org/68845aasb-igsa560.pdf>

Implementation Guide to Standard on Auditing (SA) 210, "Agreeing the Terms of Audit Engagements" - (15-01-2022)

The Auditing and Assurance Standards Board (AASB) of ICAI has brought out this Implementation Guide to Standard on Auditing (SA) 210, “Agreeing the Terms of Audit Engagements” which is quite comprehensive and written in simple language in the form of frequently asked questions (FAQs).

Read more at:

<https://resource.cdn.icai.org/68844aasb-igsa210.pdf>

Extension of last date for complying with the mandatory CPE hours' requirements for the Calendar Year 2021 - from 31st December, 2021 to 28th February, 2022 - (15-01-2022)

It has been decided by the Competent Authority to extend the last date for complying with the CPE hours' requirements for the Calendar Year 2021 from 31st December, 2021 to 28th February, 2022. The same may be complied by attending the CPE Programmes in physical/offline mode or in virtual mode through Virtual CPE Meetings/ Digital Learning Hub.

Read more at:

<https://www.icai.org/post/extension-last-date-for-complying-with-the-mandatory-cpe-hours>

Invitation for Expression of Interest for Empanelment as Resource Person/ Subject Matter Expert in the Social Sector - (16-01-2022)

Invitation has been made for Expression of Interest for Empanelment as Resource Person/ Subject Matter Expert for developing –

- Draft of Social Audit Standard for Impact Reporting and specific Social Audit Standards with respect to sub – themes of social impact, for example, poverty, nutrition etc covering aspects such as scope, engagement acceptance, basic principles, audit procedures, assurance report, documentation etc.
- Study Material for Proposed Certification Course for Social Auditors
- E-Learning content such as e-books, e-lectures and Question Bank covering the syllabus of Proposed Certification Course for Social Auditors.

Read more at:

<https://www.icai.org/post/invitation-for-eoi-for-empanelment-as-resource-person>

Draft Bank Branch Auditors' Panel of Chartered Accountants/firms for the year 2021-22 - (16-01-2022)

The Draft Bank Branch Auditors' Panel(MEF) of Chartered Accountants/firms for the year 2021-22 has been hosted at www.meficai.org.

Read more at:

<https://www.icai.org/post/pdc16012022>

Exposure Draft of ICAI Valuation Standard - 304 - Valuation of Assets in the Extractive Industries issued by Valuation Standards Board ICAI for comments upto 27th January, 2022 - (17-01-2022)

The Board invites comments on any aspect of this Exposure Draft. Comments can be submitted using one of the following methods, so as to be received not later than January 27, 2022.

Read more at:

<https://resource.cdn.icai.org/68852vsb-vs304.pdf>

Notification for FAFD Assessment Test Scheduled on 05th February, 2022 from 10 am to 12 pm - (19-01-2022)

Certificate Course on Forensic Accounting and Fraud Detection will start on Saturday the 05th February 2022. Last Date for Face Authentication at <https://learning.icai.org> is 03rd February 2022 till 5:30 PM.

Read more at:

<https://resource.cdn.icai.org/68912daab55101.pdf>

Office hours arising out of Security Arrangements for Republic Day - 2022 - (20-01-2022)

In compliance with the safety and security advice received from Delhi Police Authority, the working hours of the Office of the Institute at Indraprastha Marg, New Delhi – 110002, is displayed.

Read more at:

<https://www.icai.org/post/office-hours-arising-out-of-security-arrangements-for-republic-day-2022>

Exposure Draft of Guidance Note on Audit of Banks, 2022 edition issued by the Auditing and Assurance Standards Board - (16-01-2022)

Draft of Guidance Note on Audit of Banks, 2022 edition has been issued by the Auditing and Assurance Standards Board. The comment on this Exposure Draft should be given latest by January 25, 2022.

Read more at:

<https://resource.cdn.icai.org/68846aasb-gnab2022.pdf>

Launching Online Refresher Course - 'Deep Dive into Revenue Standard - Ind AS 115' Organized by the Ind AS Implementation Committee of ICAI - (20-01-2022)

The Ind AS Implementation Committee of ICAI is pleased to announce the launch of online refresher course - 'Deep Dive into Revenue Standard – Ind AS 115'.

Read more at:

<https://resource.cdn.icai.org/68942indas55115.pdf>

Important Announcement for May 2022 CA Examinations - (21-01-2022)

In pursuance of Regulation 22 of the Chartered Accountants Regulations, 1988, the Council of the Institute of Chartered Accountants of India has announced the date for the next Chartered Accountants Foundation, Intermediate and Final Examinations.

Read more at:

<https://resource.cdn.icai.org/68971exam55136.pdf>

LIVE webinar on "ICAI In Conversation with its Students" on 23rd January, 22 from 11:30 AM to 12:30 PM. - (19-01-2022)

LIVE webinar on "ICAI In Conversation with its Students" will be held on 23rd January, 22 from 11:30 AM to 12:30 PM.

Read more at:

<https://www.icai.org/post/icai-in-conversation-with-its-students-jan2022>

Result of online examination for Certificate Course on BRSR held on January 16, 2022, declared - SRSB, ICAI - (21-01-2022)

Result of online Examination for Certificate Course on BRSR held on January 16, 2022, has been declared. Members are required to log in to Digital Learning Hub portal to view their result.

Read more at:

<https://resource.cdn.icai.org/68970srsb55135.pdf>

KNOWLEDGE ALERTS

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

Issued by: Knowledge Management team of **JHS & Associates LLP (JHS)**

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