

JHS & Associates LLP
Chartered Accountants

KNOWLEDGE ALERTS

INSIGHT TO UPDATE YOU ON

MAJOR REGULATORY AMENDMENTS

**07TH MAY 2022 TO
13TH MAY 2022**



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01 INCOME TAX

Topic Name:- Wholly Owned Subsidiaries of Abu Dhabi Investment Authority exempted u/s 10(23FE) of ITA, 1961 subject to certain conditions.

Dated :- 9th May 2022

Notification No/Circular No/PR :- 9 of 2022

Brief Summary:- The Finance Act, 2020, inter-alia, inserted clause (23FE) in section 10 of the Income-tax Act, 1961 to provide for exemption to wholly owned subsidiaries of Abu Dhabi Investment Authority (ADIA), sovereign wealth funds (SWF) and pension funds (PF) on their income in the nature of dividend, interest and long-term capital gains arising from investment made in infrastructure in India, during the period beginning with 01.04.2020 and ending on 31.03.2024 subject to fulfilment of certain conditions. In order to incentivise infrastructure investments by specified persons in India the Finance Act, 2021, hereinafter referred to as "Finance Act" amended the provisions of clause (23FE) of section 10 of the Act, which are disclosed in circular issued by CBDT.

Read more at : <https://incometaxindia.gov.in/communications/circular/circular-9-2022.pdf>

Topic Name:- Amendment in Form No. 3CF applicable to Research Associations.

Dated :- 9th May 2022

Notification No/Circular No/PR :- 51 of 2022

Brief Summary:-The Central Board of Direct Taxes made the rules for particular sections in the Form No. 3CF (Form 3CF is an application form for approval under section 35 of the Income-tax Act, 1961 in the case of a research association.) Further details are mentioned in the notification issued by the CBDT.

Read more at : <https://incometaxindia.gov.in/communications/notification/notification-no-51-2022.pdf>

01 INCOME TAX

Topic Name:- Amendment of Notification 30 of 2021

Dated :- 9th May 2022

Notification No/Circular No/PR :- 52 of 2022

Brief Summary:- The Central Board of Direct Taxes hereby amends the Notification Number 30 of 2021 published in the Gazette of India, dated the 1st April, 2021. In the said notification, in the opening paragraph, the words "and Commissioner of Income-tax (Exemption), Bengaluru" shall be omitted.

Read more at : <https://incometaxindia.gov.in/communications/notification/notification-no-52-2022.pdf>

Topic Name:- Amendment of Income Tax rules in section 139A

Dated :- 10th May 2022

Notification No/Circular No/PR :- 53 of 2022

Brief Summary:- The Central Board of Direct Taxes inserted some clauses in section 139A, in which a person who intends to enter into the transaction prescribed under clause (vii) of sub-section (1) of section 139A, at least seven days before the date on which he intends to enter into the said transaction" for other clauses refer notification issued by the CBDT

Read more at : <https://incometaxindia.gov.in/communications/notification/notification-no-53-2022.pdf>

Topic Name:- Module wise new functionalities deployed on the GST Portal for taxpayers

Dated :- 10th May 2022

Brief Summary:- Notifies various new functionalities implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars that are conducted as well as informational videos prepared on these functionalities and that are posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders. And if one wants to view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on our YouTube channel, they can refer to table given in the said notification with the respective links.

Read more at : <https://www.gst.gov.in/newsandupdates/read/540>

Topic Name:- Reporting 6% rate in GSTR-1

Dated :- 10th May 2022

Brief Summary:- Notifies a new tax rate of 6% IGST or 3% CGST+ 3% SGST that has been introduced on certain goods vide Notification No. 02/2022 dated 31st March 2022. Changes are being made on the GST portal to include this rate in GSTR-1 but for a temporary measure, taxpayers who have to report goods at this rate may do so by reporting the entries in the 5% heading and then manually increasing the system computed tax amount to 6%. This can be done by entering the value in the 'Taxable value' column next to 5% tax-rate and then increasing the system computed tax-amount to 6% IGST or 3% CGST + 3% SGST in the 'Amount of Tax' column under the relevant Table, namely B2B, B2C or Export, as applicable ensuring that correct tax amount is reported in GSTR-1.

Read more at: <https://www.gst.gov.in/newsandupdates/read/539>

03 RESERVE BANK OF INDIA

Topic Name:- ASBA designated branches to remain open for public on May 8, 2022 (Sunday) to facilitate processing of applications for LIC IPO

Dated :- 4th May 2022

Notification No/Circular No/PR :- RBI/2022-23/43DOR.LEG.REC.No.35/09.07.005/2022-23

Brief Summary:- The Government of India, in order to facilitate bidding for LIC IPO, has requested that all bank branches designated to process ASBA (Application Supported by Blocked Amount) applications may be kept open for public on May 8, 2022 (Sunday). The matter has been examined and it has been decided that banks may keep all their ASBA designated branches open on May 8, 2022 (Sunday) for the above purpose.

Read more at : <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12310&Mode=0>

Topic Name:- Premature redemption under Sovereign Gold Bond Scheme (SGB) - Redemption Price for premature redemption due on May 12, 2022 (Series I of SGB 2017-18)

Dated :- 9th May 2022

Notification No/Circular No/PR :- 2022-2023/182

Brief Summary:- According to the terms of GOI Notification F.No.4(8) - W&M/2017 dated April 20, 2017 (SGB 2017-18, Series I - Issue date May 12, 2017) on Sovereign Gold Bond Scheme, premature redemption of Gold Bond may be permitted after fifth year from the date of issue of such Gold Bond on the date on which interest is payable. Accordingly, the first due date of premature redemption of the above tranche shall be May 12, 2022. Further, the redemption price of SGB shall be based on the simple average closing gold price of 999 purity, of the week (Monday-Friday), preceding the date of redemption, as published by the India Bullion and Jewellers Association Ltd (IBJA). Accordingly, the redemption price for the first premature redemption due on May 12, 2022 shall be ₹5,147/- (Rupees Five thousand one hundred forty-seven only) per unit of SGB based on the simple average of closing gold price for the week May 02-06, 2022.

Read more at : https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=53680

03 RESERVE BANK OF INDIA

Topic Name:- 38th Half Yearly Report on Management of Foreign Exchange Reserves: October - March, 2021-22

Dated :- 12th May 2022

Notification No/Circular No/PR :- 2022-2023/200

Brief Summary:- The Reserve Bank of India has released the 38th half-yearly report on management of foreign exchange reserves with reference to end-March 2022. It may be recalled that in February 2004, the Reserve Bank had started a process of compiling half yearly reports and placing them in the public domain for bringing about more transparency and enhancing the level of disclosure in relation to management of the country's foreign exchange reserves.

Read more at : https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=53698

Topic Name:- Regulations Review Authority (RRA 2.0) – Recommendations for Withdrawal of Circulars

Dated :- 13th May 2022

Notification No/Circular No/PR :- 2022-2023/204

Brief Summary:- RRA 2.0 was set-up by the Reserve Bank of India vide press release dated April 15, 2021 to review the regulatory instructions, remove redundant or duplicate instructions and reduce the compliance burden on Regulated Entities (REs). RRA had recommended withdrawal of 150 circulars in the first tranche of recommendations vide press release dated November 16, 2021, 100 circulars in the second tranche of recommendations vide press release dated February 18, 2022 and 225 circulars in the third tranche of recommendations vide press release dated May 2, 2022. Additionally, in the second tranche, RRA had also recommended discontinuation/merger/ conversion to online submission of 65 returns along with creation of a new 'Regulatory Reporting' link in the RBI website to consolidate information relating to regulatory reporting. The notifications containing the list of specific instructions recommended for withdrawal is being issued separately.

Read more at : https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=53702

03 RESERVE BANK OF INDIA

Topic Name:- Lending by Commercial Banks to NBFCs and Small Finance Banks (SFBs) to NBFC-MFIs, for the purpose of on-lending to priority sectors

Dated :- 13th May 2022

Notification No/Circular No/PR :- RBI/2022-23/42FMOD.MAOG.No.144/01.01.001/2022-23

Brief Summary:- According to the para nos. 21.2, 21.3, 22 and 24 of the Master Directions on Priority Sector Lending dated September 4, 2020 along with notifications FIDD.CO.Plan. BC.No.15/04.09.01/2021-22 dated October 8, 2021 and FIDD.CO.Plan.BC.No.10/04.09.01/2021-22 dated May 5, 2021 wherein lending by commercial banks to NBFCs and lending by Small Finance Banks (SFBs) to NBFC-MFIs, for the purpose of on-lending to certain priority sectors, was permitted up to March 31, 2022 also to ensure continuation of the synergies that have been developed between banks and NBFCs in delivering credit to the specified priority sectors, it has been decided to allow the above facility on an on-going basis and also for further information do refer the given circular.

Read more at : <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12317&Mode=0>

Topic Name:- Regulations Review Authority (RRA 2.0) - Recommendations for Withdrawal of Circulars

Dated :- 13th May 2022

Notification No/Circular No/PR :- RBI/2022-23/48DoR.RRA.36/01.01.101/2022-23

Brief Summary:- According to the Press Release dated May 13, 2022 issued on the captioned subject with the circulars listed in the Annexure are withdrawn with effect from close of business. Also refer to the given circulars for further information related to the Circular subjects.

Read more at : <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12315&Mode=0>

03 RESERVE BANK OF INDIA

Topic Name:- Regulations Review Authority (RRA 2.0) – Recommendations for Withdrawal of Circulars

Dated :- 13th May 2022

Notification No/Circular No/PR :- RBI/2022-23/49FIDD.CO.Plan.BC.No.4/04.09.001/2022-23

Brief Summary:- The circulars listed in the Annexure of this amendment are withdrawn with effect from close of business on May 13,2022. Refer to the given circulars for further information related to the Circular subjects.

Read more at : <https://www.rbi.org.in/Scripts/NotificationUser.aspx?Id=12316&Mode=0>

04 SEBI AND CORPORATE LAWS

Topic Name:- Securities and Exchange Board of India (Infrastructure Investment Trusts) (Amendment) Regulations, 2022

Dated :- 10th May 2022

Notification No/Circular No/PR :- SEBI/LAD-NRO/GN/2022/83

Brief Summary:- SEBI has amended Schedule II paragraph 4 of the SEBI (Infrastructure Investment Trusts) Regulations, 2014 in the regards to the following:-

With respect to privately placed InvIT, the InvIT shall be liable to pay a non-refundable filing fees of 0.1% (in case of initial offer) and 0.05% (in case of rights issue) of the total issue size including green shoe option, if any, at the time of filing of draft placement memorandum or letter of offer, as applicable, with SEBI. Earlier the differential rates for initial and rights issue didn't exist and the rate of 0.1% of the total issue size including green show option was applicable in all cases.

Read more at : https://www.sebi.gov.in/legal/regulations/may-2022/securities-and-exchange-board-of-india-infrastructure-investment-trusts-amendment-regulations-2022_58820.html

Topic Name:- Grant of recognition to NSDL Database Management Limited (NDML) as an Accreditation Agency

Dated :- 10th May 2022

Notification No/Circular No/PR :- 16/2022

Brief Summary:- SEBI has granted NSDL Database Management Limited (NDML), a wholly owned subsidiary of National Securities Depository Limited (NSDL), recognition as an Accreditation Agency under Regulation 2 (1) (aa) of SEBI (Alternative Investment Funds) Regulations, 2012 for a period of 3 years with effect from 10th May 2022.

The procedure for accreditation of an investor and verification of accreditation status of an investor by investment providers (viz Alternative Investment Funds, Portfolio Managers and, Investment Advisers) and other modalities along with relevant circulars shall be displayed on the website of NSDL and NDML.

Read more at : https://www.sebi.gov.in/media/press-releases/may-2022/grant-of-recognition-to-nsdl-database-management-limited-ndml-as-an-accreditation-agency_58850.html

04 SEBI AND CORPORATE LAWS

Topic Name:- Securities and Exchange Board of India (Collective Investment Schemes) (Amendment) Regulations, 2022

Dated :- 10th May 2022

Notification No/Circular No/PR :- SEBI/LAD-NRO/GN/2022/84

Brief Summary:- SEBI has amended the SEBI (Collective Investment Schemes) Regulations, 1999 to include some of the following important changes-

- (1) Each collective investment scheme shall immediately after the closure of the subscription list comply with the following conditions, namely,-
 - (i) minimum subscription amount of Rs. 20 crores;
 - (ii) minimum 20 investors; and
 - (iii) no person shall hold more than 25% of the assets under management of scheme
- (2) No shareholder holding 10% or more of the shareholding or voting rights in the Collective Investment Management Company (CIMC) or the trustee company of a CIMC, shall hold 10% or more in any other CIMC(s) or the trustee company(s) of such CIMC(s). Cross holding of 10% or more by CIMC in another CIMC is not allowed either.
- (3) SEBI has also specified the requirements list of eligibility criteria for applicants and its promoters. They are required to have a soundtrack record and general reputation of fairness and integrity in all their business transactions.

Read more at : https://www.sebi.gov.in/legal/regulations/may-2022/securities-and-exchange-board-of-india-collective-investment-schemes-amendment-regulations-2022_58854.html

04 SEBI AND CORPORATE LAWS

Topic Name:- Changes to the Framework to Enable Verification of Upfront Collection of Margins from Clients in Cash and Derivatives segments

Dated :- 10th May 2022

Notification No/Circular No/PR :- SEBI/HO/MRD2/DCAP/P/CIR/2022/60

Brief Summary:- SEBI has decided that the margin requirements to be considered for the intra-day snapshots, in derivatives segments (including commodity derivatives), shall be calculated based on the fixed Beginning of Day (BOD) margin parameters. The BOD margin parameters would include all SPAN (Standard Portfolio Analysis of Risk) margin parameters as well as ELM (Extreme Loss Margin) requirements.

Further, there shall be no change in methodology of determination and collection of End of Day (EOD) margin obligation of the client and in the provisions relating to collection and reporting of margins in cash segment. It is also clarified that the aforementioned change is only for the purpose of verification of upfront collection of margins from clients. The margin parameters applicable for collection of margin obligation by Clearing Corporations shall continue to be updated intra-day, as per the extant provisions.

The provisions of this circular shall come into effect from August 01, 2022.

Read more at : https://www.sebi.gov.in/legal/circulars/may-2022/changes-to-the-framework-to-enable-verification-of-upfront-collection-of-margins-from-clients-in-cash-and-derivatives-segments_58843.html

04 SEBI AND CORPORATE LAWS

Topic Name:- Guidelines for seeking NOC by Stockbrokers / Clearing Members for setting up Wholly Owned Subsidiaries, Step Down Subsidiaries, Joint Ventures in GIFT IFSC

Dated :- 13th May 2022

Notification No/Circular No/PR :- SEBI/HO/MIRSD/DoR/P/CIR/2022/61

Brief Summary:- SEBI has specified certain guidelines for Stockbrokers/ Clearing Members seeking NOC for setting up Wholly Owned Subsidiaries, Step Down Subsidiaries, Joint Ventures in GIFT (Gujarat International Finance Tec-City) IFSC.

The format for application along with list of supporting documents for seeking NOC for setting up Wholly Owned Subsidiaries, Step Down Subsidiaries or entering into Joint Ventures in GIFT IFSC is specified in Annexure-A of the circular.

Further, Stockbrokers and Clearing Members wishing to apply shall apply through a Stock Exchange where they are a member, along with the required information, documents and NOC received from all Stock Exchanges/Clearing Corporations/Depositories in which they are a member/participant.

Read more at : https://www.sebi.gov.in/legal/circulars/may-2022/guidelines-for-seeking-noc-by-stock-brokers-clearing-members-for-setting-up-wholly-owned-subsidiaries-step-down-subsidiaries-joint-ventures-in-gift-ifsc_58918.html

04 SEBI AND CORPORATE LAWS

Topic Name:- Relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015

Dated :- 13th May 2022

Notification No/Circular No/PR :- SEBI/HO/CFD/CMD2/CIR/P/2022/62

Brief Summary:- Regulation 36 (1) (b) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (“LODR Regulations”) requires listed companies to send hard copy of annual report containing salient features of all the documents prescribed in Section 136 of the Companies Act, 2013 to the shareholders who have not registered their email addresses.

SEBI has provided relaxation in the aforesaid provision and extended the timeline for submitting physical copies of annual reports to shareholders up to 31 December 2022.

Further, SEBI has also dispensed the requirement of sending proxy forms under Regulation 44(4) of the LODR Regulations is dispensed with up to December 31, 2022, in case of general meetings held through electronic mode.

Read more at : https://www.sebi.gov.in/legal/circulars/may-2022/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-and-disclosure-requirements-regulations-2015_58920.html

Topic Name:- Overseas Direct Investment for April 2022

Dated :- 10th May 2022

Notification No/Circular No/PR :- 2022-2023/186

Brief Summary:-

The Reserve Bank of India has released the data on Overseas Direct Investment, both under Automatic Route and the Approval Route, for the month of April 2022.

Read more at: https://rbi.org.in/scripts/FS_PressRelease.aspx?prid=53684&fn=5

06 THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Topic Name:- Consent for enrolment for Exclusive Blended Online Weekend Batch of Spanish language (level A1.1) for ICAI Members and Students (60 hours), Last Date: 16th May, 2022

Dated :- 12th May 2022

Brief Summary:- The Committee for Development of International Trade, Services & WTO of ICAI has made tie up with Instituto Cervantes, Spanish Embassy Cultural Centre, for its Exclusive blended online Spanish Learning Program amongst its members and students in order to overcome language barriers abroad. The next online weekend exclusive batch for ICAI members and students of the Spanish language course (level A1.1) is starting from 28th May, 2022.

Interested members and student can give their details along with preferred time slot for learning Spanish Language Course latest by 16th May, 2022.

Read more at : <https://www.icai.org/post/cditswto-consent-for-enrolment-for-ebowb-spanish-language>

Topic Name:- Assessment Test for Diploma in International Taxation (INTT-AT) from November, 2022 onwards

Dated :- 12th May 2022

Brief Summary:- The competent authority has decided that from November, 2022 and onwards, Assessment test for Diploma in International Taxation (INTT-AT) would be case study based open book Assessment test.

Read more at : <https://www.icai.org/post/citax-intt-at-nov22>

06 THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA

Topic Name:- Declaration of Result of the online examination of the 'Certificate Course on Indian Accounting Standards (Ind AS)' held on 24th April 2022

Dated :- 12th May 2022

Brief Summary:- The ICAI has declared result of the online examination of the 'Certificate Course on Indian Accounting Standards (Ind AS)' held on 24th April 2022. The ASB has considered 60% as the passing marks; in-line with the recent decision of the Council of ICAI. Certificate of passing candidates shall be available for download from within the DLH portal within one week of declaration of result. After a week, Members may log in using their respective SSP credentials, click on the Assessment link in MY PRODUCTS page and download their Certificate.

Read more at : <https://resource.cdn.icai.org/70374asb56277.pdf>

Topic Name:- Updation of UDINs at e-filing Portal

Dated :- 13th May 2022

Brief Summary:- Due to various instances of invalidation of UDINs at e-filing portal, certain technological changes have been made. Members are advised to update those UDINs which have been invalidated earlier. Last date for updating UDINs at e-filing portal is 31st May, 2022

Read more at : <https://www.icai.org/post/updation-of-udins-at-e-filing-portal-130522>

07 CUSTOM DUTIES

Topic Name:- Removes levy of ADD on Amoxicillin also known as Amoxicillin Trihydrate

Dated :- 11th May 2022

Notification No/Circular No/PR :- 13/2022 Customs (ADD)

Brief Summary:- Seeks to rescind the Notification No. 21/2017-Customs (ADD) dated 16.05.2017 of the Government of India in the Ministry of Finance (Department of Revenue) published in the Gazette of India, by revoking the anti-dumping duty imposed on 'Amoxicillin' also known as 'Amoxicillin Trihydrate', falling under tariff item 2941 10 30 of the First Schedule to the said Act, originating in or exported from China PR and imported into India except as respect things done or omitted to be done before such rescission.

Read more at : <https://taxinformation.cbic.gov.in/view-pdf/1009300/ENG/Notifications>

Topic Name:- Alignment of Appendix 4R with the Finance Act, 2021 with effect from 01.01.2022

Dated :- 11th May 2022

Notification No/Circular No/PR :- 04/2015-2020

Brief Summary:- Notifies that a new RoDTEP schedule (Appendix 4R) has been notified for implementation with effect from 01.01.2022 after aligning the earlier schedule with the Customs tariff Schedules as per Finance Act, 2021.

Read more at:

<https://content.dgft.gov.in/Website/dgftprod/344ef686-c432-4562-a94e-740981685d5d/Notification%20no%204%20dt%2011%2005%2022%20-%20English.pdf>

Topic Name:- Amendment in Export Policy of Onion Seeds

Dated :- 13th May 2022

Notification No/Circular No/PR :- 05/2015-20

Brief Summary:- Seeks to amend Notification No. 43/2015-20 dated 29.10.2020 thereby putting the export policy of Onion Seeds under 'Restricted' category with immediate effect.

Read more at:

<https://content.dgft.gov.in/Website/dgftprod/344ef686-c432-4562-a94e-740981685d5d/Notification%20no%204%20dt%2011%2005%2022%20-%20English.pdf>

Topic Name:- Amendment in Export Policy of Wheat

Dated :- 13th May 2022

Notification No/Circular No/PR :- 06/2015-2020

Brief Summary:- Notifies that a new RoDTEP schedule (Appendix 4R) has been notified for implementation with effect from 01.01.2022 after aligning the earlier schedule with the Customs tariff Schedules as per Finance Act, 2021.

Read more at:

<https://content.dgft.gov.in/Website/dgftprod/344ef686-c432-4562-a94e-740981685d5d/Notification%20no%204%20dt%2011%2005%2022%20-%20English.pdf>

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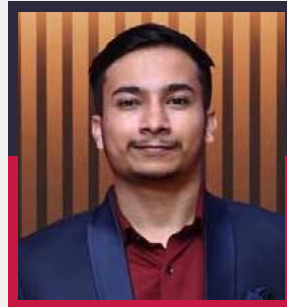
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