

Nangia Andersen LLP



Indirect Tax Newsletter

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Advance Rulings & Judgements

Tamil Nadu Authority for Advance Ruling ('AAR') held that services, including services of common employees of a person, provided by branch office to head office and vice versa, each having separate GST registration, will attract GST liability.

Brief Facts

- M/s. Profisolutions Private Limited ('Applicant') is registered in the state of Karnataka and having its branch office registered in the State of Tamil Nadu (Chennai);
- Branch office provides certain support services such as engineering, design and accounting services etc. to the head office in Karnataka through the common employees of the company;
- Applicant contended that employees are appointed and working for the company as a whole and not employed for head office or the branch specifically. Further that the salary and benefits to employees are covered under the employee employer relationship as per para 1 of schedule 3 of CGST Act, 2017;
- In this case, no invoice was being issued and no GST was being paid for provision of said support services.

Issue involved

- Whether providing service by Branch office in one state to head office in another State through the common employees of the Company constitutes 'supply' in terms of the GST Legislation.

Decision

- AAR held that the services, including services of common employees of a person, provided by branch office to head office and vice versa, each having separate GST registration, will attract GST liability, as the employees are treated as 'related person' in terms of

explanation to Section 15 of the CGST Act, 2017 and treated as supply by virtue of Entry 2 of Schedule I of the CGST Act, 2017.

[Tamil Nadu Advance Ruling No. 07/ARA/2023, dated 31 March 2023]



Delhi CESTAT provided a major relief to the service exporters involved in data processing and collection activities

Recently, the Principal Bench of Hon'ble Delhi Customs Excise & Service Tax Appellate Tribunal ('CESTAT') held that –

- Services of data collection and processing doesn't get qualified under OIDAR services, accordingly, place of provision of service shall be governed by general rule (i.e. location of recipient), hence, benefit of export of service cannot be denied;
- Difference between Service Tax Return and Books of Account cannot be a reason to disallow CENVAT credit, till the time all the conditions for availment of credit are satisfied. Merely not booking of invoices in the books of accounts cannot be a ground for denial of credit;
- Extended period of limitation not invocable if the issue is wholly interpretational in nature and there is no element of fraud;
- This ruling will prove to be a huge sigh of relief for the service exporters involved in data processing and collection activities. Further, it will also benefit the taxpayers (even under the GST laws) where the department has raised tax demands merely on account of mismatch between returns and books of account.

[Delhi CESTAT Final Order No. 50578/2023 dated 17 April 2023]



Hon'ble Supreme Court of India upheld the decision of High Court on non-applicability of State-tax on SIM-cards, Recharge Coupon & Value Added Services

Brief Facts

- States of Andhra Pradesh and Telangana argued that the impugned judgment of Andhra Pradesh High Court so far as it holds that Sales Tax is not leviable on Value Added Services and SIM Cards cannot be supported;
- Learned senior counsel of States has relied upon the judgment of the Supreme Court in "Tata Consultancy Services vs. State of A.P." wherein it was held that the medium on which software is embedded (apart from the software) itself are goods and, therefore, subjected to levy of sales tax;
- Andhra Pradesh High Court referred to the judgment of Supreme Court in "Idea Mobile Communication Ltd. vs. CCE & Customs" which held that services provided by 'Telecom Service Provider' are subjected to Service tax.

Observations

- Hon'ble Supreme Court mentioned that in the present case the High Court held that SIM cards, rechargeable coupons, fixed monthly charges and Value-Added Services (towards SMS, ring tones, download music etc.) are not "goods";
- It relied upon not only the judgment in "Idea Mobile Communication" but also the judgments of the Supreme Court in "Bharat Sanchar Nigam Ltd. vs. Union of India", "Associated Cement Companies Ltd. vs. Commissioner of Customs" and "Tata Consultancy Services vs. State of A.P."

Decision

- Supreme Court held that no interference is required especially in view of the fact that the High Court has taken note of all the decisions on the point;
- The Supreme Court also referred to its own position in "Commissioner of Customs, Central Excise & Service Tax Vs. M/S Suzlon Energy Ltd.", where it has been held in a slightly analogous context i.e. customized engineering drawings, are not "goods" but are essentially services and, therefore, subjected only to levy of service tax under the Finance Act, 1994;
- The Supreme Court dismissed revenue's special leave petition and upheld Andhra Pradesh High Court's judgement that SIM Cards, Rechargeable Coupons, Fixed Monthly Charges and Value-Added Services (towards SMS, ring tones, download music etc.) are not "goods".

[Bharat Sanchar Nigam Ltd [TS-183-SC-2023-VAT, dated 28 April 2023]

Hon'ble Supreme Court (SC) affirms Telangana High Court (HC) ruling allowing Sony-India to seek Bill of Entry ('BoE') amendment for claiming Countervailing Duty ('CVD')-refund

Brief Facts

- M/s Sony India Private Ltd. ('Petitioner') is engaged in the business of manufacture and marketing of different types of electronic goods and consumer electronics including mobile phones;
- During the period 4 August 2014 to 29 January 2015, Petitioner imported mobile phones in India for trading purposes and paid CVD at the rate of 6% on such imports;
- However, such mobile phones were chargeable to concessional rate of 1% subject to the condition that no credit should have been availed on the inputs or capital goods used in the manufacture of mobile phones.

Observations

- Petitioner contended that this reduced rate of 1% was not availed by it, as the Custom Commissioner ('Respondent') had taken a stand that such exemption is available only when the assessee has not taken credit in respect of the inputs and capitals goods under the CENVAT Credit Rules, 2004 for the manufacture of mobile phones. Since the inputs and capital goods in the present case were procured and utilized outside India, the respondent was of the view that the reduced rate would not be available to the petitioner; and during the above period, the EDI system did not permit availment of the lower rate of tax;
- Petitioner contends that importers were also eligible to avail the benefit of the reduced rate of 1% and benefit of the Exemption as notified in the Sl.No.263A of Notification No.12/2012-

CE dated 17 March 2012 for import of Mobile handsets including cellular phones.

Decision

- The Hon'ble HC held as under:
 - In terms of the decision of the Hon'ble SC in M/s. SRF Limited supra lower rate of CVD shall also be applicable to importer-trader who cannot avail CENVAT Credit in any case;
 - Section 149 of the Customs Act, 1961 does not prescribe any time limit for amending the BOE filed and assessed. The power to amend BOE is a discretionary power vested with the authority;
 - Hence, Hon'ble HC directed the respondents to amend the BOE so that the Petitioner can claim refund of excess CVD paid;
- The Hon'ble HC decided the case in favour of the Petitioner and Respondent appealed the decision before SC;
- The Hon'ble SC on the appeal made by the Respondent observed that the finding of the HC is conclusive. The SC, thus, refused to interfere with the decision of HC. The Petition made by the Respondent stands dismissed.

**[Telangana HC Writ petition no. 4793 of 2021, dated 12 August 2021;
SC Special Leave Petition (CIVIL) Diary No(s). 2319/2023;**

Notification No.12/2012-CE dated 17.03.2012]



02

GST Update

Guidelines for Special All – India Drive against fake registrations.

- CBIC has issued an instruction to prevent the use of fake/non-genuine registrations which are being used for fraudulently pass on input tax credit to unscrupulous recipients by issuing invoices without any underlying supply of goods or services or both. This cause revenue loss to the Government.
- To tackle the problem of fake registration and fake input tax credit the National Co-ordination Committee has agreed that a nation-wide effort in the form of a Special Drive to be launched on All-India basis to detect such suspicious/fake registrations and to conduct requisite verification for timely remedial action to prevent any further revenue loss to the Government.
- Common guidelines are issued to ensure uniformity in the action of field formations and for effective coordination and monitoring of the action during the Special Drive.
- Special Drive will be launched by all Central and State Tax administrations during the period 16 May 2023 to 15 July 2023 to detect suspicious/fake GSTINs. During the special drive requisite verification and further remedial action to weed out these fake billers from the GST eco-system and to safeguard Government Revenue.

[Instruction No. 01/2023-GST dated 4 May 2023]





03 Custom Updates

Implementation of Advance Authorisation Scheme under Foreign Trade Policy, 2023

Central Government via notification has exempted certain materials (specified in the notification) imported into India against a valid Advance Authorisation issued by the Regional Authority in terms of the Foreign Trade Policy from the levy of whole of the customs duty (BCD), whole of additional duty, Integrated Tax (IGST), GST Compensation Cess, Countervailing Duty (CVD), Safeguard Duty (SGD) and Anti-Dumping Duty (ADD) subject to some specific conditions.

[Notification No. 21/2023- Customs, dated 01 April 2023]

Implementation of Advance Authorisation Scheme for deemed export under Foreign Trade Policy, 2023

Central Government via a notification has exempted certain materials (specified in the notification) required for the manufacture of the final goods when imported into India against a valid Advanced Authorisation issued by the Regional Authority in terms of Foreign Trade Policy, 2023 from the levy of whole of BCD, whole of additional duty, CVD, SGD and ADD subject to some specific conditions.

[Notification No. 22/2023- Customs, dated 01 April 2023]

Implementation of Advance Authorisation Scheme for Annual requirement under Foreign Trade Policy, 2023

Central Government via a notification has exempted certain materials (specified in the notification) imported into India, against a valid Advance Authorisation for Annual Requirement with actual user condition issued by the Regional Authority in terms of the Foreign Trade Policy from the levy of whole of BCD, whole of additional duty, IGST, GST Compensation Cess, CVD, SGD and ADD subject to some specific conditions.

[Notification No. 23/2023- Customs, dated 01 April 2023]

Implementation of Advance Authorisation Scheme for export of prohibited goods under Foreign Trade Policy, 2023

Central Government via a notification has exempted certain materials (specified in the notification) imported into India against an Advance Authorisation issued in terms of the Foreign Trade Policy, 2023 meant for export of a prohibited item from the levy of whole of BCD, whole of additional duty, IGST, GST Compensation Cess, CVD, SGD and ADD subject to some specific conditions.

[Notification No. 24/2023- Customs, dated 01 April 2023]

Implementation of Duty Free Import Authorisation Scheme under Foreign Trade Policy, 2023

Central Government via a notification has exempted certain materials (specified in the notification) imported into India against a valid Duty Free Import Authorisation issued by the Regional Authority in terms of the Foreign Trade Policy from the levy of whole of BCD subject to some specific conditions.

[Notification No. 25/2023- Customs, dated 01 April 2023]

Implementation of EPCG Scheme under Foreign Trade Policy, 2023

Central Government via a notification has exempted certain goods (specified in the notification) that are imported into India and are covered by a valid authorisation issued under the Export Promotion Capital Goods (EPCG) Scheme of the Foreign Trade Policy permitting import of goods at zero customs duty from the levy of whole of BCD, whole of additional duty, IGST and GST Compensation Cess on fulfilment of specified conditions.

[Notification No. 26/2023- Customs, dated 01 April 2023]

Exemption for import of fabrics under Special Advance Authorization Scheme of Foreign Trade Policy, 2023 for manufacture and export of garments

Central Government via a notification has exempted fabrics (including interlining) imported into India against a valid Special Advance Authorisation issued by the Regional Authority in terms of the Foreign Trade Policy from the levy of whole of BCD, whole of additional duty, IGST, GST Compensation Cess, SGD, CVD and ADD subject to some specific conditions.

[Notification No. 27/2023- Customs, dated 01 April 2023]

Exempts 'Gemological Science International Pvt. Ltd.' from levy of BCD when importing cut and polished diamonds (for grading or certification and re-export out of India)

Central Government has specifically exempted import (for grading or certification) and re-export of cut and polished diamonds by 'Gemological Science International Pvt. Ltd.' located in Mumbai, Maharashtra from levy of whole of BCD.

[Notification No. 29/2023- Customs, dated 03 April 2023]

Exempts levy of customs duty on export of Rice in the husk (paddy or rough), of seed quality w.e.f. 11 April 2023

Central Government has exempted the levy of customs duty on export of Rice in the husk (paddy or rough) of seed quality.

[Notification No. 30/2023- Customs, dated 10 April 2023]

Notified the manner of issue of duty credits for goods exported under the scheme for Remission of Duties and Taxes on Exported Products

- Central Government has notified the manner of issue of duty credits for goods exported under the Scheme for Remission of Duties & Taxes on Exported Products subject to certain specified conditions & restrictions;
- If a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip

[Notification No. 24/2023- Customs (N.T.), dated 01 April 2023]

Notified the manner of issue of duty credits for goods exported under the scheme for Rebate of State and Central Taxes and Levies

- Central Government has notified the manner of issue of duty credits for goods exported under the Scheme for Rebate of State and Central Taxes and Levies subject to certain specified conditions & restrictions;
- If a person contravenes any of the provisions of the Act or any other law for the time being in force or the rules or regulations made thereunder in relation to exports to which the duty credit relates, or in relation to the e-scrip, the Principal Commissioner of Customs or Commissioner of Customs having jurisdiction over the customs station of registration of the e-scrip may, after enquiry, pass an order to cancel the said duty credit or e-scrip

[Notification No. 25/2023- Customs (N.T.), dated 01 April 2023]

Derecognised 'Desur, District Belgaon' as inland container depot

Central Government has derecognised the town of 'Desur, District Belgaon' in the state of Karnataka as inland container depot for the purpose of unloading of imported goods and loading of export goods w.e.f. 10 April 2023

[Notification No. 27/2023- Customs (N.T.), dated 10 April 2023]

Extends the date from which Notification No. 19/2022-Customs (N.T.) dated the 30th March 2022 shall come into force

- Central Government has extended the date from which the above notification shall come into force to 1 July 2023;
- Earlier, the notification was planned to be made effective from 1 May 2023;
- The notification exempts deposits from all the provisions of Section 51A of the Customs Act, 1962 with respect to:
 - a. Goods imported or exported in customs stations where customs automated system is not in place;
 - b. accompanied baggage;
 - c. Other than those used for making payment of:
 - i. BCD, including cess and surcharges levied as duty of customs;
 - ii. IGST;
 - iii. GST Cess; and
 - iv. Interest, penalty, fees or any other amount payable under the Customs Act 1962 or the Customs Tariff Act, 1975.

[Notification No. 30/2023- Customs (N.T.), dated 26 April 2023]

Extends the exemption on certain type of deposits in Electronic Cash Ledger till 30 June 2023

- Central Government has extended the effect of notification no. 18/2023- Customs (N.T.) dated 18 March 2023 till 30 June 2023;
- Earlier, the exemption provided was effective until 30 April 2023 only.

[Notification No. 31/2023- Customs (N.T.), dated 26 April 2023]



Extends the levy of Anti-Dumping Duty till 9 September 2023 on Fishing Net originating in or exported from China

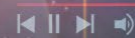
- Central Government has extended the levy of ADD on fishing nets originating in or exported from People's Republic in China till 9 September 2023;
- Earlier, the levy of ADD was until 9 July 2023 only.

[Notification No. 03/2023- Customs (ADD), dated 06 April 2023]

Imposes the levy of Anti-Dumping Duty on imports of "Vinyl Tiles other than in roll or sheet form" originating in or exported from China, Taiwan and Vietnam

Central Government imposed the levy of ADD on imports of "Vinyl Tiles other than in roll or sheet form" originating in or exported from China, Taiwan and Vietnam for a period of 5 years.

[Notification No. 05/2023- Customs (ADD), dated 19 April 2023]



04

Foreign Trade Policy Updates

Amnesty Scheme for one time settlement of default in export obligations by Advance and Export Promotion and Capital Goods ('EPCG') authorization holders notified

- DGFT has notified the Amnesty Scheme for one time settlement of default in export obligations by Advance and EPCG authorization on 1 April 2023;
- The following authorizations are covered under Amnesty Scheme:
 - **Issued under FTP 2009-14:** Authorizations issued under Advance Authorisation Scheme (all variants) and EPCG Scheme (all variants) till 31 March 2015; and
 - **Issued under FTP 2004-2009 and before:** Authorizations issued under Advance Authorisation Scheme (all variants) and EPCG Scheme (all variants) whose Export Obligation Period (original or extended) was valid beyond 12 August 2013.
- The detailed procedure for making application under Amnesty scheme has been notified vide DGFT Policy Circular No. 1/2023-24 issued on 17 April 2023;
- Authorization holders choosing to avail benefit of Amnesty Scheme are required to complete the process of registration for Scheme on website: <https://www.dgft.gov.in> on or before 30 June 2023. Further, payment of Customs Duty plus interest with concerned Jurisdictional Customs Authorities is required to be completed by 30 September 2023;
- CENVAT Credit/ refund for duties paid under Amnesty Scheme are not allowed under any provisions of law;
- Cases under investigation or cases adjudicated for/involving fraud, misdeclaration or unauthorised diversion of material and/or capital goods are excluded from the coverage;
- Further, in case if duty along with applicable interest has already been deposited in full, the case would not be eligible for coverage.

[Public Notice No. 2/2023, dated, 1 April 2023]



05
Compliance Calendar

Indirect Tax

S. No.	Compliance Category	Compliance Description	Frequency	Due Date	Due Date falling in March 2023
1	Form GSTR-1 (Details of outward supplies)	Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme	Monthly	11 th day of succeeding month	For Tax Period April 2023-11 th May 2023
2	Form GSTR-3B (Monthly return)	Registered person having aggregate turnover more than INR 5 crores and registered person having aggregate turnover up to INR 5 crores who have not opted for Quarterly Returns Monthly Payment ('QRMP') Scheme	Monthly	20 th day of succeeding month	For Tax Period April 2023-20 th May 2023
3	QRMP Scheme				
	Invoice furnishing facility ('IFF')	<ul style="list-style-type: none"> Optional facility to furnish the details of outward supplies under QRMP Scheme 	Monthly	1 st day to 13 th day of succeeding month	<ul style="list-style-type: none"> For Tax Period April 2023 - 1 to 13 May 2023
	Form GST PMT-06 (Monthly payment of tax)	<ul style="list-style-type: none"> Payment of tax in each of the first two months of the quarter under QRMP Scheme 	Monthly	25 th of the succeeding month	<ul style="list-style-type: none"> For Tax Period April 2023 - 25 May 2023

Form GSTR-1 (Details of outward supplies)	<ul style="list-style-type: none"> Registered person having aggregate turnover up to INR 5 crores who have opted for QRMP Scheme 	Quarterly	13 th day of the subsequent month following the end of quarter	<ul style="list-style-type: none"> For the quarter April 2023 to June 2023 - 13th July 2023 	
Form GSTR-3B	<ul style="list-style-type: none"> Registered person with aggregate turnover up to INR 5 crore (opted for QRMP Scheme) having place of business in Group 1ⁱ states and union territories 	Quarterly	22 nd day of the subsequent month following the end of quarter	<ul style="list-style-type: none"> For the quarter April 2023 to June 2023-22nd July 2023 	
Form GSTR-3B	<ul style="list-style-type: none"> Registered person with aggregate turnover up to INR 5 crore (opted for QRMP Scheme) having place of business in Group 2ⁱⁱ states and union territories 	Quarterly	24 th day of the subsequent month following the end of quarter	<ul style="list-style-type: none"> For the quarter April 2023 to June 2023-24th July 2023 	
4	Form GSTR-6 (Return for Input Service distributor)	<ul style="list-style-type: none"> Return for input service distributor 	Monthly	13 th of the succeeding month	For Tax Period April 2023-13 th May 2023
5	Form GSTR-7 (Return for Tax Deducted at Source)	<ul style="list-style-type: none"> Return filed by individuals who deduct tax at source. 	Monthly	10 th of the succeeding month	For Tax Period April 2023-10 th May 2023
6	Form GSTR-8 (Statement of Tax collection at source)	<ul style="list-style-type: none"> Return to be filed by e-commerce operators who are required to collect tax at source under GST. 	Monthly	10 th of the succeeding month	For Tax Period April 2023-10 th May 2023

ⁱ Group 1 states - Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh or the Union Territories of Daman & Diu and Dadra & Nagar Haveli, Puducherry, Andaman and Nicobar Islands, Lakshadweep

ⁱⁱ Group 2 states - Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha or the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh, Delhi

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