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## NOTIFICATIONS



### **CBIC extends the due date for furnishing of Form GSTR-4 for the FY 2019-20 till 31<sup>st</sup> August, 2020**

CBIC vide Notification No. 59/2020 - Central Tax dated 13<sup>th</sup> July ,2020 has extended the due date for furnishing the return in FORM GSTR-4 (Annual Return), for the financial year ending 31<sup>st</sup> March, 2020, till 31<sup>st</sup> August, 2020, by such registered person who are paying tax under section 10 of the CGST Act, 2017 or by availing the benefit of Notification No. 02/2019– Central Tax (Rate), dated 7<sup>th</sup> March, 2019 (Composition Dealers).

*Source: Notification No. 59/2020-Central Tax, dated 13th July,2020*

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### **E-Invoicing to be implemented from 1st October, 2020**

CBIC vide Notification No. 60/2020 and 61/2020 - Central Tax, both dated 30<sup>th</sup> July, 2020, has notified a new E-Invoice under GST in **Form GST INV-01** for the taxpayers whose aggregate turnover in a financial year **exceeds Rs. 500 crores**. Earlier, the turnover threshold for taxpayers was Rs. 100 crore.

Further, Special economic Zone (SEZ) units are excluded from generating the E-Invoice in Form GSTR INV-01.

Following are the salient features of E-Invoicing-

1. Under E-Invoice, Invoice is prepared on ERP software/offline utility and then JSON file will be created which is required to be uploaded on portal.
2. There is a misconception that e-invoice will be generated at Government's Portal. This is totally incorrect.

3. E-invoice portal based on JSON file generate a unique Invoice Reference Number [IRN], digitally sign the e-invoice, generate QR code.
4. Steps involved in generation of e-invoice: -
  - Generation of Invoice and JSON
  - Uploading of JSON
  - Validation of data by IRP
  - Sharing of E-invoice
5. Cancellation of E-Invoice –Cancellation have to be reported within 24 hours. Any cancellation after 24hrs is not possible.

*Source: Notification No. 60/2020-Central Tax, dated30th July,2020  
Notification No. 61/2020-Central Tax, dated30th July,2020*

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### **Trade notices issued by the Commissioner UT of Dadra & Nagar Haveli and Daman & Diu on merger for single state code.**

The Commissioner of Dadra and Nagar Haveli and Daman and Diu vide Trade Notice No. 28/2020 - 21 dated 13<sup>th</sup> July 2020, notifies that upon merger of Union Territories of Dadra and Nagar Haveli and Daman and Diu w.e.f. 26<sup>th</sup> Jan, 2020, there arises a need to declare a single State Code for Persons Registered under Goods and Service Tax Laws in the Union Territories.

It is decided by the GST Council to give 26 as State Code to the merged Union Territory of Dadra and Nagar Haveli and Daman and Diu w.e.f. 1<sup>st</sup> August, 2020. Therefore, all the Registered Persons in the erstwhile Union Territory of Daman and Diu having GSTIN (Goods and Service Tax Identification Number) starting with State Code 25

will be switched over to New State Code of 26 w.e.f.1<sup>st</sup> August, 2020. Due to the change in State Code, all existing active taxpayers having GSTIN with UT code 25 will be given new GSTIN with UT Code 26 along with log-in Credentials (Login ID & password) at their email of primary Authorized Signatory.

**Source: Trade Notice No. 28/2020 - 21 dated July 13, 2020**

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### **CBIC issued instruction on removal of pendency of registration application filed during COVID period with effect from 1<sup>st</sup> August, 2020**

Sec.25(10) of the CGST Act provides for deemed approval of application of registration after a period of three working days, if the proper officer fails to take any action on the said application within the said period of three working days.

Strong apprehensions had been raised on possible mis-use of the deeming provisions during the COVID lock down period where either the central/state offices are closed or are functioning with less staff. During the lockdown period there being no working days, it had been decided that the deemed approval of application of registration would not be granted on the portal with effect from 25<sup>th</sup> March, 2020. Accordingly, deemed approvals had been held up.

However, since the lockdown is over in most of the areas and offices are open since 1<sup>st</sup> June, 2020, deemed approvals have been granted for all those applications pending as on 30<sup>th</sup> June, 2020, which had not been processed till 15<sup>th</sup> July, 2020.

It has been further decided that the applications received thereafter which remain pending as on 28<sup>th</sup> July,2020 shall be deemed

approved on 31<sup>st</sup> July, 2020 and three days deemed approval of application of registration would be resumed from 1<sup>st</sup> August,2020. Accordingly, it is requested that all the pending applications of registration be disposed of, on or before 30<sup>th</sup> July, 2020 as a special drive.

**Source: Instruction No. 20/06/11/2020 - GST/1137 dated 17<sup>th</sup> July, 2020**

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### **FREQUENTLY ASKED QUESTIONS**

#### **GSTN has issued FAQ on the filing of FORM GSTR-4 (Annual Return for Composition Taxpayers)**

##### **1. What is Form GSTR-4 (Annual Return)?**

Form GSTR-4 (Annual Return) is a yearly return to be filed once, for each financial year, by taxpayers who have opted for composition scheme, for any period during the said financial year. The taxpayers are required to furnish details regarding summary of outward supplies, inward supplies, tax payable thereon etc. Such taxpayers are also required to report summary of import of services and supplies attracting reverse charge.

##### **2. Who needs to file Form GSTR-4 (Annual Return)?**

All registered taxpayers who have opted for composition scheme under GST, for any period during the financial year, need to file Form GSTR-4 (Annual Return). This will include a taxpayer -

- who have opted for composition scheme since registration and have never opted out subsequently; and

- who have opted in for composition scheme before starting of the financial year; and
- who have opted in for composition but subsequently opted out any time during the year.

### **3. Who does not need to file Form GSTR-4 (Annual Return)?**

Following persons are not required to file Form GSTR-4 (Annual Return):

- Regular taxpayer who have not opted in composition scheme for any period during the financial year
- Non-resident taxable persons
- OIDAR
- Input service distributor
- Casual Taxable Person
- Persons required to Deduct Tax at Source u/s 51
- Persons required to Collect Tax at Source u/s 52
- UIN holder

### **4. Is it mandatory to file Form GSTR-4 (Annual Return)?**

Yes, it is mandatory for all composition taxpayers to file Form GSTR-4 (Annual Return).

### **5. By when do I need to file Form GSTR-4 (Annual Return)?**

Form GSTR-4 (Annual Return) is to be filed on yearly basis. The due date for filing Form GSTR-4 (Annual Return) is 30th of the month succeeding the financial year or as extended by Government from time to time.

### **6. I got my registration cancelled in the financial year. Am I required to file Form GSTR-4 (Annual Return)?**

The Form GSTR-4 (Annual Return) is required to be filed, if you were a composition taxpayer during any part of the financial year and if you have got your registration cancelled during the said financial year.

### **7. I opted out of composition scheme in the financial year. Do I need to file Form GSTR-4 (Annual Return)?**

Yes, you need to file Form GSTR-4 (Annual Return) even if you have opted out from the composition scheme, for the period during which you remained under the composition scheme.

### **8. What are the pre-conditions for filing Form GSTR-4 (Annual Return)?**

Pre-conditions for filing of Form GSTR-4 (Annual Return) are:

- Taxpayer must have been registered in the relevant financial year and opted for composition scheme for even a day during the financial year.
- Taxpayer must have filed all applicable returns i.e. Form CMP-quarterly forms of the relevant financial year (Y) before filing the Form GSTR-4 (Annual Return).

### **9. I have not filed CMP-08 (quarterly statement) in one quarter?**

No. You cannot file Annual return in Form GSTR-4 without filing Form CMP-08, for the applicable period/periods, during the relevant financial year.

### **10. Can I file NIL Form GSTR-4 (Annual Return)?**

Nil Form GSTR-4 (Annual Return) can be filed for the Financial year, if you have: -

- NOT made any outward supply
- NOT received any goods/services

- Have NO other liability to report
- Have filed all Form CMP-08 as Nil

### 11. From where can I file Form GSTR-4 (Annual Return)?

Form GSTR-4 (Annual Return) can be accessed on the GST Portal, post login in the Returns Dashboard by the composition taxpayer.

The path is **Services > Returns > Annual Return** to file Form GSTR-4 (Annual Return).

### 12. Can the date of filing of Form GSTR-4 (Annual Return) be extended?

Yes, date of filing of Form GSTR-4 (Annual) can be extended by Government through notification.

### 13. Form GSTR-4 comprises of which Tables?

Form GSTR-4 (Annual Return) comprises of following tables:

- 4A. Inward supplies from registered supplier (other than reverse charge): To add details of inward supplies received from a registered supplier (other than reverse charge)
- 4B. Inward supplies from registered supplier (reverse charge): To add details of inward supplies received from a registered supplier (reverse charge)
- 4C. Inward supplies from unregistered supplier: To add details of inward supplies received from an unregistered supplier
- 4D. Import of Service: To add details of import of service
- 5. Summary of CMP-08: To view auto-drafted details provided in filed Form CMP-08 for the financial year

- 6. Tax rate wise inward and outward supplies: To enter tax rate wise details of outward supplies/ inward supplies attracting reverse charge during the financial year.
- 7. TDS/TCS credit received: To view details related to TDS/TCS credit received.

*Note:* The entries in table 4 (4A, 4B, 4C & 4D) will be net of credit/debit notes and advances.

### 14. Which tables in Form GSTR-4 has auto populated data from filed Form CMP-08?

Table 5. Summary of self-assessed liability in Form GSTR-4 (Annual Return) has auto-populated data from filed Form CMP-08 which are non-editable.

### 15. Is the amount in tax fields auto populated based on the values entered in Taxable Value fields?

The Amount of Tax fields are auto-populated based on the values entered in Taxable Value fields respectively. The CESS field is not auto populated and has to be entered by the taxpayer.

### 16. Can I download summary of Form GSTR-4?

Yes, you can download summary of Form GSTR-4 (Annual Return) in PDF format and Excel format.

*Navigate to Services > Returns > Annual Return > Form GSTR-4 (PREPARE ONLINE) > DOWNLOAD GSTR-4 SUMMARY (PDF)/ DOWNLOAD GSTR-4 (EXCEL) button option.*

### 17. Is there any late fee in case of delayed filing of Form GSTR-4?

Yes, there is a late fee for filing of Form GSTR-4 (Annual Return) beyond the due date.

**18. Can I file Form GSTR-4 return without paying late fee (if applicable)?**

No. You can't file Form GSTR-4 (Annual Return) without payment of late fee for Form GSTR-4 (Annual Return), if same is filed after the specified date.

**19. How can I discharge my tax, interest and late fee liabilities?**

Tax and late fee is auto drafted in Table 8 and Interest is user input. Both will display in Table 8 and liabilities can be discharged through Electronic Cash Ledger only.

**20. How can I offset my liabilities?**

The net liabilities arises, by deducting the amount paid in CMP-08 from the details provided in table 4B, 4C, 4D and table 6. Outward supplies.

You can offset the liabilities by clicking the Table 8. Tax, Interest, Late fee payable and paid.

- If available balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then a part payment of liability can be made from available balance of the Electronic Cash Ledger. You may directly create challan for payment of remaining part of liability, by clicking on the CREATE CHALLAN button.
- If available cash balance in Electronic Cash Ledger is more than/equal to the amount required to offset the liabilities, no additional cash payment is required for offsetting liability.

*Note:* You can also offset, if any excess liability paid through CMP-08 and available Negative liability statement.

**21. I am getting a warning message that records are under processing or processed with error while filing Form GSTR-4. What should I do?**

In case, records (or data as submitted while filing Form GSTR-4 Annual Return) are processed with error or are under processing at the back end, a warning message is displayed. If records are still under processing, wait for processing to be completed at the back end. For records which are processed with error, go back to Form GSTR-4 (Annual Return) and take action on those records.

**22. What do I need to do if available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities?**

Available cash balance as on date in Electronic Cash Ledger is shown to the taxpayer in "Cash Ledger Balance" table. If available cash balance in Electronic Cash Ledger is less than the amount required to offset the liabilities, then additional cash required to be paid by taxpayer is shown in the "Additional Cash Required" column. You may create challan for the additional cash directly by clicking on the CREATE CHALLAN button.

**23. When "File GSTR-4" button gets enabled?**

File button gets enabled only if you have-

- No 'Additional cash (which) is required' to pay for late fees, if any.
- Clicked on declaration check box and have selected authorized signatory details from the drop-down list.

#### **24. Is there any offline tool for filing Form GSTR-4?**

Yes, offline tool is available for Form GSTR-4 (Annual Return). However, filing can take place only online on the GST Portal at present.

Using Offline Utility, you will be able to open the system-computed Form GSTR-4 (Annual Return) based on filed Form CMP-08 and prepare the details of Table 4A, 4B, 4C 4D and Outward supplies of Table 6 of Form GSTR-4 (Annual Return). Once you have uploaded the prepared details on the GST Portal, you must file return on the portal with your Login credentials.

#### **25. What are the modes of signing Form GSTR-4?**

You can file Form GSTR-4 (Annual Return) using DSC or EVC.

##### (a) Digital Signature Certificate (DSC)

Digital Signature Certificates (DSC) are the digital equivalent (that is electronic format) of physical or paper certificates. A digital certificate can be presented electronically to prove one's identity, to access information or services on the Internet or to sign certain documents digitally. In India, DSC are issued by authorized Certifying Authorities.

##### (b) Electronic Verification Code (EVC)

The Electronic Verification Code (EVC) authenticates the identity of the user at the GST Portal by generating an OTP. The OTP is sent to the mobile phone number of the registered mobile phone of Authorized Signatory filled in part A of the Registration Application.

#### **26. Can I preview Form GSTR-4 before filing?**

Yes, you can preview Form GSTR-4 (Annual Return) in PDF and Excel format by clicking on 'DOWNLOAD GSTR-4 (PDF)' and 'DOWNLOAD GSTR-4 (EXCEL)' button before filing Form GSTR-4 (Annual Return) on the GST Portal.

#### **27. Can I revise Form GSTR-4 after filing?**

No, you cannot revise Form GSTR-4 (Annual Return) after filing.

#### **28. What happens after Form GSTR-4 is filed?**

After Form GSTR-4 (Annual Return) is filed:

1. ARN will be generated on successful filing of the Form.
2. An SMS and email will be sent to the mobile number of the authorized signatory on the successful filing of Form GSTR-4 (Annual Return).
3. Electronic Cash Ledger and Electronic Liability Register Part-I will get updated.

#### **29. From where can I view and download filed Form GSTR-4?**

To view and download filed Form GSTR-4 (Annual Return) login to the GST Portal and navigate to *Services > Returns > View/Download Filed Returns*.

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## ADVANCE RULING



### Software consulting services provided to Indian company's foreign client liable to GST

**Issue:** A firm engaged in the business of providing software related consultancy services in Oracle ERP approached the Tamil Nadu bench of the AAR seeking ruling on whether the services provided by it to foreign client of a GST registered IT company, Doyen Systems, shall be treated as export of services.

**Held:** In the said case, the original contract was between Doyen Systems and the US client, and a part of the service was contracted to the applicant firm, who would be paid consultancy fee for his services. The applicant had entered into agreement with Doyen Systems.

The foreign client was to pay consideration to Indian IT company and as per independently agreed upon contract value, which had no relevance/reference to contract between Doyen Systems and the applicant. Applicant was of the view that he directly rendered the service to foreign client and was paid consideration by Doyen Systems on behalf of foreign company.

The AAR while passing its ruling said there are two sets of contract one between applicant and Doyen Systems for providing professional and consultancy services, and second between Doyen Systems and its foreign client for providing software support services. The applicant is not party to the second contract.

AAR observed that applicant's contention of being an agent to Doyen Systems cannot be substantiated merely because the applicant is in e-mail correspondence with the employees of foreign clients of the Indian company. It doesn't mean that he is 'carrying on the business

of supply of services' on behalf of company as required under definition of agent.

The AAR said that the applicant provides services as a 'Consultant' engaged by Doyen Systems'. "The services provided by the applicant to Doyen Systems Pvt. Ltd. are supply of services under CGST/TNGST Act and the applicant is liable to pay relevant tax on such supply," the AAR said.

Firms providing information technology software related services to overseas client of an Indian business would be liable to pay 18 percent GST, the Authority of Advance Ruling has said.

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### Maharashtra AAR ruling provides GST relief to MNCs on expats salary

**Issue:** Whether GST will be applicable if the Indian project office (PO) of an MNC is accounting for the salary of an expatriate employee.

**Held:** The AAR held that for GST to be applicable to the accounting entry made by PO with respect to salary of expats, it is crucial that there should be a supply of a taxable service between the head office of the foreign company and PO. Since the expats were also considered as employees of PO, mere accounting entry made by PO which was required as per Indian accounting standards, would not attract the levy of GST.

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### No GST on membership or admission fee

**Issue:** Whether membership or admission fee collected by clubs is liable to GST?



**Held:** Membership or admission fee collected by clubs cannot be termed as supply of service and therefore is not liable to goods and services tax (GST), the Maharashtra Appellate Authority of Advance Ruling (AAAR) has said. The appellate body said that since the membership fee of the appellant Rotary Club of Mumbai Queens Necklace is used for meeting administrative expenditure and is not in lieu of any specific facility or benefits being provided, it does not fall under the ambit of taxation, and hence no credit against it can be availed. “We hereby hold that the amount collected as membership subscription and admission fees from members is not liable to GST as supply of services,” the AAAR said in an order issued recently. The Maharashtra AAAR effectively set aside the state AAR ruling that had termed membership fee as supply of service liable to GST.

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## PRESS RELEASE



### Ministry of Finance issued clarification on GST Rate on Hand Sanitizers

The Ministry of Finance has issued a Press Release dated 15<sup>th</sup> July, 2020 that the GST rate on alcohol-based hand sanitizers has been reported in a few sections of media. It is stated that hand sanitizers attract GST at a rate of 18%. Sanitizers are disinfectants like soaps, anti-bacterial liquids, Dettol, etc which all attract duty standard rate of 18% under the GST regime. The GST rates on various items are decided by the GST Council where the Central Government and all the state governments together deliberate and take decisions. It is further clarified that inputs for the manufacture of hand sanitizers are chemicals packing material, input

services, which also attract a GST rate of 18%. Reducing the GST rate on sanitizers and other similar items would lead to an inverted duty structure and put the domestic manufacturers at disadvantage vis-a-vis importers. Lower GST rates help imports by making them cheaper. This is against the nation's policy on Atmanirbhar Bharat. Consumers would also eventually not benefit from the lower GST rate if domestic manufacturing suffers on account of an inverted duty structure.

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## CUSTOMS



### CBIC enabled new functionalities “Turant Customs” and other initiatives for contactless customs administration

The CBIC has now decided to take certain measures such as "Turant Customs" programme aimed at providing a 'Faceless, Contactless and Paperless' Customs administration, which are detailed as hereunder.

#### Turant Suvidha Kendra (TSK) in All Customs Formations:

The Principal Chief Commissioners of Customs/ Chief Commissioners of Customs are advised to set up the TSKs in all Customs stations by 15th July, 2020. This step is being taken in advance of the pan-India rollout Faceless Assessment, which would be done in phases to be announced soon. The broad scheme of the TSK would be as follows:

(i) The document verification by Customs officers at Assessment and Customs Compliance Verification (CCV) stages would normally be

based on the documents uploaded in the e-Sanchit, not requiring the physical submission of documents. However, if in any exceptional situation the physical submission of documents is required by Customs, for defacement or validation, such submission would be made only at the TSKs.

(ii) Documents requiring verification during examination for validation with goods would continue to be done during the examination, as at present.

(iii) One or more TSKs may be set up for the convenience of the trade.

(iv) Appropriate procedures need to be devised for handling & safekeeping of the documents produced at TSKs. Ideally, these documents should also be kept in electronic form.

The Principal Chief Commissioners of Customs/ Chief Commissioners of Customs are advised to give wide publicity regarding the place, timings, and contact details of the TSKs.

At the behest of Board, DG Systems, CBIC has enabled certain functionalities in ICEGATE which would reduce the need for physical interaction between Customs and trade and also facilitate the Customs clearance process. These new functionalities are explained below.

#### Registration of Authorised Dealer Code, Bank Accounts through ICEGATE:

Exporters are presently required to register their Authorised Dealer (AD) Code and Bank Account(s) for purposes of remittances and availing export benefits respectively at every Customs station. Even though it is a onetime procedure, it requires physical interaction

between the Customs and the trade and submission of physical documents by the latter. Being a manual process, it causes delays impacting exports besides requiring the exporters or their representatives to personally visit the Customs Houses. This is a similar case to the process of updating of Bank Account details. Upon review, this procedure has been done away with.

The Directorate General of Systems, CBIC has now enabled functionality within ICEGATE login which allows the exporters to make an online request for registration/modification of their AD Code / Bank Account(s) and also electronically submit the Passbook copy or Bank Authorisation letter through e-Sanchit. The exporters would also have access to a Dashboard to view the status of approval and acceptance at PFMS, for quick rectification at their end. The Principal Commissioner/Commissioner of Customs is advised to ensure that the concerned Customs officer completes the approval process for registration/updation of the Authorised Dealer (AD) Code and Bank Account(s) details in ICES within the same working day of receiving the applications if all requirements are submitted in ICEGATE. Further, if any deficiencies are noticed, the same shall be communicated to the exporter via the Customs Automated system, who would then make required rectification through ICEGATE portal.

#### The automated debit of the bond after Assessment:

Presently, importers or their representatives are required to physically visit Customs House for the physical debit of Bonds after the Bill of Entry is returned (to the importer) for the payment of duty. Upon review, it has been decided to do away with this requirement. Instead, ICES would automatically debit the Bond and reflect the same in the first copy of the Bill of Entry, provided the

details of the Bond are provided during submission of the Bill of Entry. As has been re-iterated earlier, trade is encouraged to use a continuity bond to avoid procedures related to repeat submission of Bonds.

#### Simplified Registration of Importers/Exporters in ICEGATE:

Although simplified Registration module for importers/exporters based on verification provided in associated GSTIN has been provided without the requirement of digital signature, since many importers/exporters have not availed the same, various functionalities available in the ICEGATE portal cannot be accessed by them. These functionalities are useful to the importers/exporters and would help them in their management of imports and exports. Some of these functionalities are Management of Bank Accounts, Ledger View, IGST Refund status, Query Reply, etc. Therefore, importers/exporters are advised to register on ICEGATE and conduct their Customs clearances through an electronic interface. Further, the aforementioned initiatives are expected to enhance trade facilitation as well as improve the efficiency of the Customs processes. Therefore, the trade is advised to make full use of the new initiatives and make their Customs clearance process a pleasant experience. Any difficulties, in this regard, may please be brought to the notice of the Board.

*Source: Circular No. 32/2020 - Customs dated July 06, 2020,*

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## **GST REVENUE COLLECTION**

The gross GST revenue collected in the month of July, 2020 is 87,422 crore of which CGST is 16,147crore, SGST is 21,418 crore, IGST is 42,592 crore (including 20,324 crore collected on import of goods) and Cess is 7,265 crore (including 807crore collected on import of goods). The government has settled 23,320 crore to CGST and 18,838 crore to SGST from IGST as regular settlement. The total revenue earned by Central Government and the State Governments after regular settlement in the month of July,2020 is 39,467 crore for CGST and 40,256 crore for the SGST. The revenues for the month are 86% of the GST revenues in the same month last year. During the month, the revenues from import of goods were 84% and the revenues from domestic transaction (including import of services) were 96% of the revenues from these sources during the same month last year. The revenues for the last month were higher than the current month. However, it is important to note that during the previous month, a large number of taxpayers also paid taxes pertaining to February, March and April 2020 on account of the relief provided due to COVID-19. It may also be noted that the taxpayers with turnover less than 5 crores continue to enjoy relaxation in filing of returns till September 2020.

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## **LET'S TALK**

For a deeper discussion of how these issues might affect your business, please contact our Indirect Taxation Team.

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