

Top 15 issues faced by Taxpayers



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Question 1

GST on salary paid to directors - Clay ?
Crafts India Pvt Ltd

Applicability of RCM on director's salary



RCM Notification requires a company to pay tax for the services provided by director



Schedule III – Services by employee to employer in course of employment shall not be treated as supply



Rajasthan AAR – Clay Crafts India Pvt Ltd – Directors are not employees and tax on salary given to them shall be paid under RCM



Doctrine of Parimateria applicable – Definition to be taken from most relevant Act, which is Companies Act, 2013



Ruling applicable only on applicant who sought the said ruling

Applicability of RCM on director's salary

- Factors for determining employer-employee relationship as laid down by Hon'ble Supreme Court in *Nilgiri Cooperative Market Society Ltd vs State of Tamil Nadu, 2004*
 - who is the appointing authority
 - Who is the paymaster
 - Who can dismiss
 - How long alternative service lasts
 - The extent of control and supervision
 - The nature of job i.e. whether professional or skilled work
 - Nature of establishment
 - Right to reject

Whole Time Director

- Section 2(94) – Director in whole time employment of the company

Managing Director

- Section 2(54) – Director entrusted with management of affairs of the company
- Apex Engineering – MD is employee of company

Executive Director

- Companies (Specification of definition details) Rules 2014 – Executive Director means a whole time director

**WTD/MD/ED –
RCM applicability** ?

**Non-Executive/
Independent/ Nominee
Director – RCM
applicability** ?

Question 2

RCM liability for FY 19-20 paid after Sept-20, **ITC eligible** ?

Availability of credit of tax paid under RCM after filing of September Return

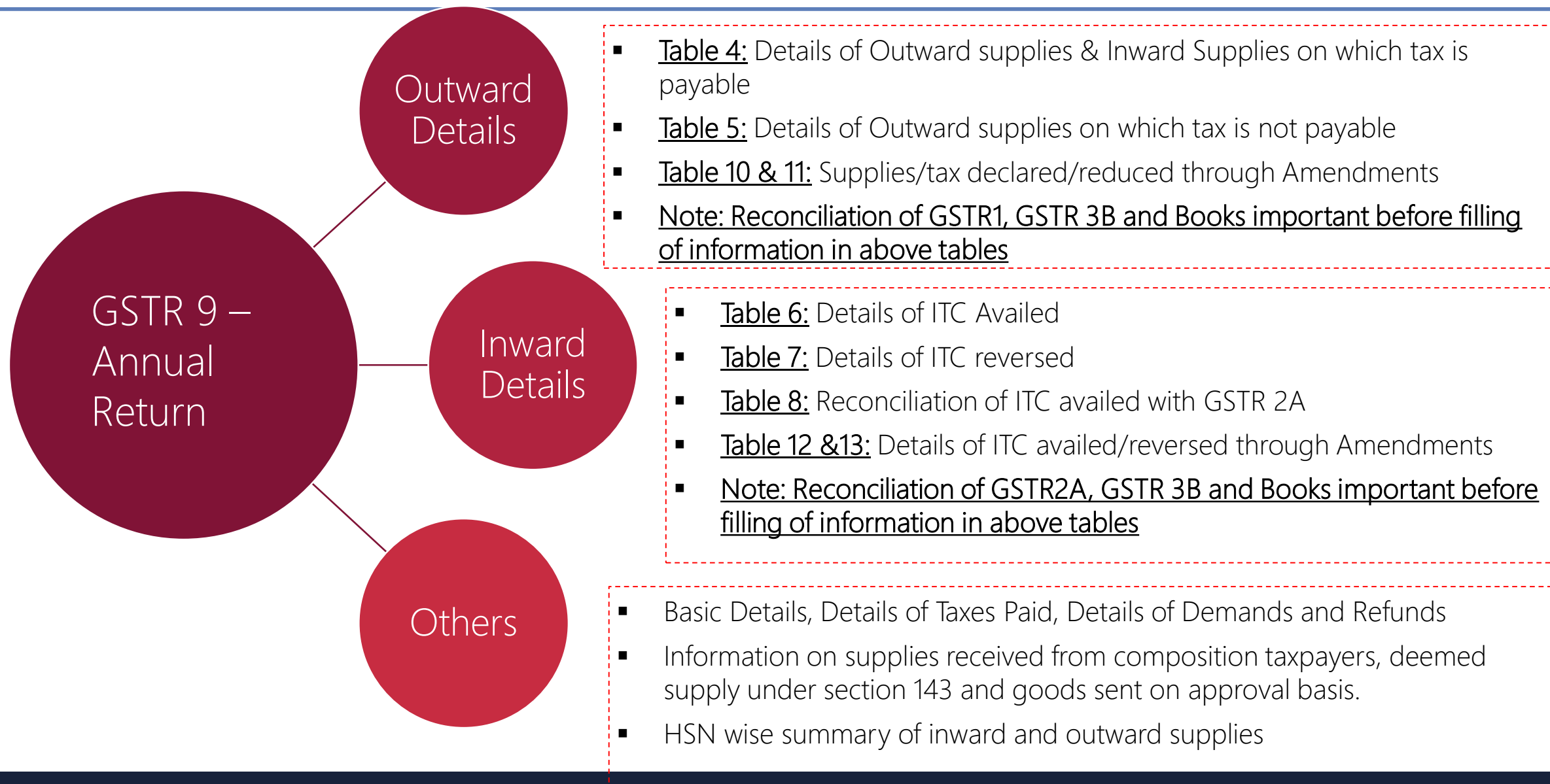
- **Section 16(4)** - A registered person shall not be entitled to take input tax credit *in respect of any invoice or debit note for supply of goods or services* after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.
- **Section 31(3)(f)** - A registered person liable section 9(3) and 9(4) shall issue an invoice *in respect of goods or services received* from unregistered supplier on the date of receipt of goods or services.

Self invoice not covered under Section 16(4), hence time limit not applicable?

Question 3

Points for undertaking GST Audit ?

Outward and Inward Reconciliations



FORM GSTR 9 : FY 18-19: Few Scenarios

F.Y	Actual Taxable Supply (Books)	Reported In GSTR1	Reported in GSTR 3B	GSTR 9 Reporting
17-18	Rs.10 Lacs	Rs.10 Lacs	Rs.6 Lacs	?
18-19	-	-	Rs.4 lacs	?



Particulars	Actual (Books)	Reporting in GSTR1	Reporting in GSTR 3B	GSTR 9 Reporting
Outward Supply	100	100	100	?
Inward Supply	50	-	70	?
Credit Note	20	20	-	?
Net Outward (Outward – Credit Note)	80	80	100	?



Excess Supply reported in GSTR 1 of FY 2018-19.
Correct Reporting in GSTR 3B

Adjusted from GSTR 1 of Apr 19 to Sept 2019

Adjusted from GSTR 1 filed after Sept 2019

Not adjusted till now

Few Clarifications issued by Department

Particulars	Details
GSTR 9A	The taxpayers under composition scheme may at their option file Form GSTR9A before due date
Payment of any unpaid tax	If a taxpayer has not paid, short paid or has erroneously obtained/been granted refund or has wrongly availed or utilized input tax credit then before the service of a notice by any tax authority, the taxpayer may pay the amount of tax with interest through Form GST DRC 03. In such a case, penalty shall be waived
Primary data source for declaration in annual return	If the information in GSTR1, GSTR3B and books does not match, two cases are possible. Either tax was not paid or excess paid. The same shall be declared in annual return and tax should be paid through DRC 03 or refunded through RFD 01, as the case may be.
Premise of Table 8D/8J of Annual Return	ITC in Table 8D/8J is the credit which was available to the taxpayer but not availed by him. There is no question of lapsing of such credit as this credit never entered the electronic credit ledger.
Information in Table 5D (exempted) / 5E (Nil rated) of Annual Return	Since there is overlap between supplies that are classifiable as exempted and nil rated, such overlap shall not be viewed adversely provided the same is explainable
Table 5F	This shall include alcoholic liquor for human consumption, motor spirit, high speed diesel, aviation turbine fuel, petroleum crude, natural gas and transactions specified in Schedule III.

Few Clarifications issued by Department

Particulars	Details
Reverse charge in respect of FY 17-18 paid during FY 18-19	Since the payment was made in FY 18-19, ITC with respect to the same would have been availed in FY 18-19 only. Therefore such details will not be declared in Annual return of FY 17-18 but of FY 18-19
Turnover for eligibility of filing of reconciliation statement	Aggregate Turnover i.e. turnover of all the registrations having the same PAN is to be used for determining the requirement of filing of reconciliation statement.
Treatment of credit/debit notes issued during FY 18-19 for FY 17-18	The same shall be declared in Part V of Annual return. Further, such debit notes shall also be declared in Table 5O of GSTR9C
Duplication of information in Table 6B and 6H	Label in Table 6H clearly states that information declared in Table 6H is exclusive of Table 6B.
Reconciliation of ITC availed on expenses	Only those expenses are to be reconciled where ITC has been availed. Further, the list of expenses given in Table 14 is a representative list of heads under which ITC may have been availed. The taxpayer has the option to add any head of expenses.
Outward Supplies in Part II and Part V	If tax on supply was paid through Form GSTR3B between April 2018 to March 2019, then such supply shall be declared in Part II. If particulars of transaction of FY 18-19 were declared and paid in next year, then such supply shall be declared in Part V. Any outward supply not declared in GSTR1 or GSTR3B shall be declared in Part II and additional liability computed in Part IV
Filing GSTR 9	While filing GSTR 9 'Proceed to File' button will be enabled only if 'Compute Liability' is clicked. This button is meant for computation of late fees only

Reason for difference between Table 8A of GSTR 9 and GSTR 2A

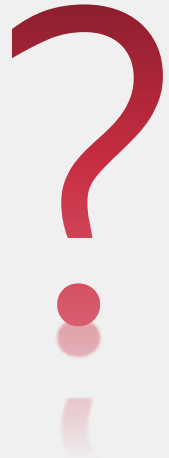
S.no	Table 8A
1	Figures in Table 8A auto populated only on the basis of filed GSTR1 while in 2A it is auto populated on filed/saved/submitted GSTR1
2	Figures in Table 8A auto populated only for those GSTR1 filed by 1 st November 2019
3	In Table 8A only latest values have been auto populated taking into account all amendments made
4	In Table 8A, ITC, related to those invoices, where POS lies in state other than that of recipient, have been excluded . These figures will be shown in GSTR2A
5	Table 8A do not contain ITC for the period during which the recipient taxpayer was under composition scheme
6	In GSTR 2A, credit notes shown as positive figure. Same needs to be checked
7	GSTR 2A contains details based on filing period. Invoice pertaining to FY 17-18 filed by vendor in 18-19 shall be reconciled for arriving at figure getting reflected in Table 8A

- Taxability of Business Transaction
- Classification / Exemptions / abatements
- Mechanism of availing, reporting and utilising input tax credit in books & GST returns.
- Reversal of input tax credit
- Analyse adjustment made in other FY
- Transitional credit
- Impact of Advance Rulings / ongoing litigations
- Supplies without consideration/Related Party Transactions/Transaction with employees
- Valuation / Discounts
- Documentation>Returns/Waybill
- Determination of Place of supply and Time of Supply
- Reverse Charge Applicability
- Exports / Deemed Exports / SEZ etc
- Reconcile return back working with books

Question 4

Credit Note/ Refund

1. Bad Debt
2. Cancellation of Service Contract
3. Price Revision



Refund in various situation

Bad Debts

- No Provision in the Act

Cancellation of Services Contract

- Refund can be claimed in case tax invoice not issued
- Credit Note can be issued - where receipt voucher issued?
- Credit Note can be issued - where tax invoice issued?

Price revision

- Credit Note can be issued

Section 34

- Where one or more tax invoices have been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient one or more credit notes for supplies made in a financial year containing such particulars as may be prescribed.

Question 5

- How to comply **Rule 36(4)**
- Interest if non-compliance



Amendments in rule 36(4) of CGST rules

Inserted on 09.10.2019

*Rule - Input tax credit to be availed by a registered person in respect of invoices or debit notes, the details of which have not been uploaded by the suppliers under sub-section (1) of section 37, shall not exceed **10 per cent**.of the eligible credit available in respect of invoices or debit notes the details of which have been uploaded by the suppliers under sub-section (1) of section 37*



Recent amendments in rule 36(4)

- › Cumulative calculation of ITC allowed for period of February, March, April, May, July and August,2020. Therefore, for the returns furnished in said tax period, condition of rule 36(4) is not applicable.
- › GSTR 3B for September,2020 to be furnished after adjustment of cumulative ITC calculated for the tax period.

Illustration 1 – October 2019

ITC Available in GSTR-2A in respect of		85,000
A	Ineligible ITC for current month (section 17(5), etc.)	5,000
B	Credit reflected in GSTR-2A but supplies to be received later (goods received in next month, invoice booked in next month, etc.)	10,000
C	Credit of earlier months which has already been availed in GSTR-3B in earlier months	5,000
D	Credit Note	10,000
Eligible ITC (85000-A-B-C+D)		75,000

Amount of 85000 is net of credit note

ITC Availed in Books of Accounts		150,000
ITC for normal supplies (other than below)		140,000
ITC on RCM, Import and ISD credit		5,000
Credit availed for supplies received before Oct-19		5,000

Credit to be compared for the purpose of Rule 36(4) **140,000**

Illustration 1 – October 2019

ITC which can be availed in GSTR-3B of Oct-19		
	<u>Calculation under Rule 36(4)</u>	
1	Eligible ITC available in GSTR-2A plus Credit Note	75,000
2	Add: 20% Provisional Credit	15,000
3	Maximum ITC Available	90,000
4	ITC under the provisions of Rule 36(4)	140,000
5	ITC to be availed (Lower of 3 and 4)	90,000
6	Other ITC available	10,000
7	ITC which can be availed in GSTR-3B (5+6)	100,000

Credit of Oct-19 not availed due to Rule 36(4) limit [3-4] 50,000

Additional Points for Next Month (November 2019 onwards)

Above Credit can be considered in the computation of 20%

1. ITC available in GSTR-2A of earlier months (Oct-19) increased
2. ITC available in GSTR-2A of current month belonging to earlier month supplies (from Oct-19)

- Provisional ITC has not been availed in earlier months
- Credit has been availed in current month

Applicability of Interest in case of non compliance to Rule 36(4)



Interest

1. *Interest is levied under section 50(3) of the CGST Act for excess claim of input credit under section 42(10) and excess reduction of output liability under section 43(10).*
2. *No specific provision for interest for non compliance of rule 36(4). Also, section 43A is not yet notified.*
3. *Requirement for monthly reconciliation for said tax period?*

Question 6

Compliance of **Cross Charge** in
case of halt in business
companies ?

Requirement of cross charging in case of halt in business operations

Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business

Concept of distinct Persons:

Case 1: Supply between 2 different GSTN located in one or more states or union territories.



Case 2: Supply between Establishments of one person located in two or more states.

Since one registration is to be considered as distinct person from other registration, company shall treat the registration supplying services as normal vendor of the recipient. **In case company is not paying its vendor anything because of force majeure clause, the same shall apply to different registration of company as well and no requirement of cross charge shall arise.**

Question 7

Identification of **Hidden Supplies**
between Related Parties



Who is a Related Party ?

As per Section 15 of CGST Act 2017, a person shall be deemed to be a related person if

:-

Such Persons are

- Officers or directors of one another's businesses
- Legally recognized partners in business
- Employer and employee

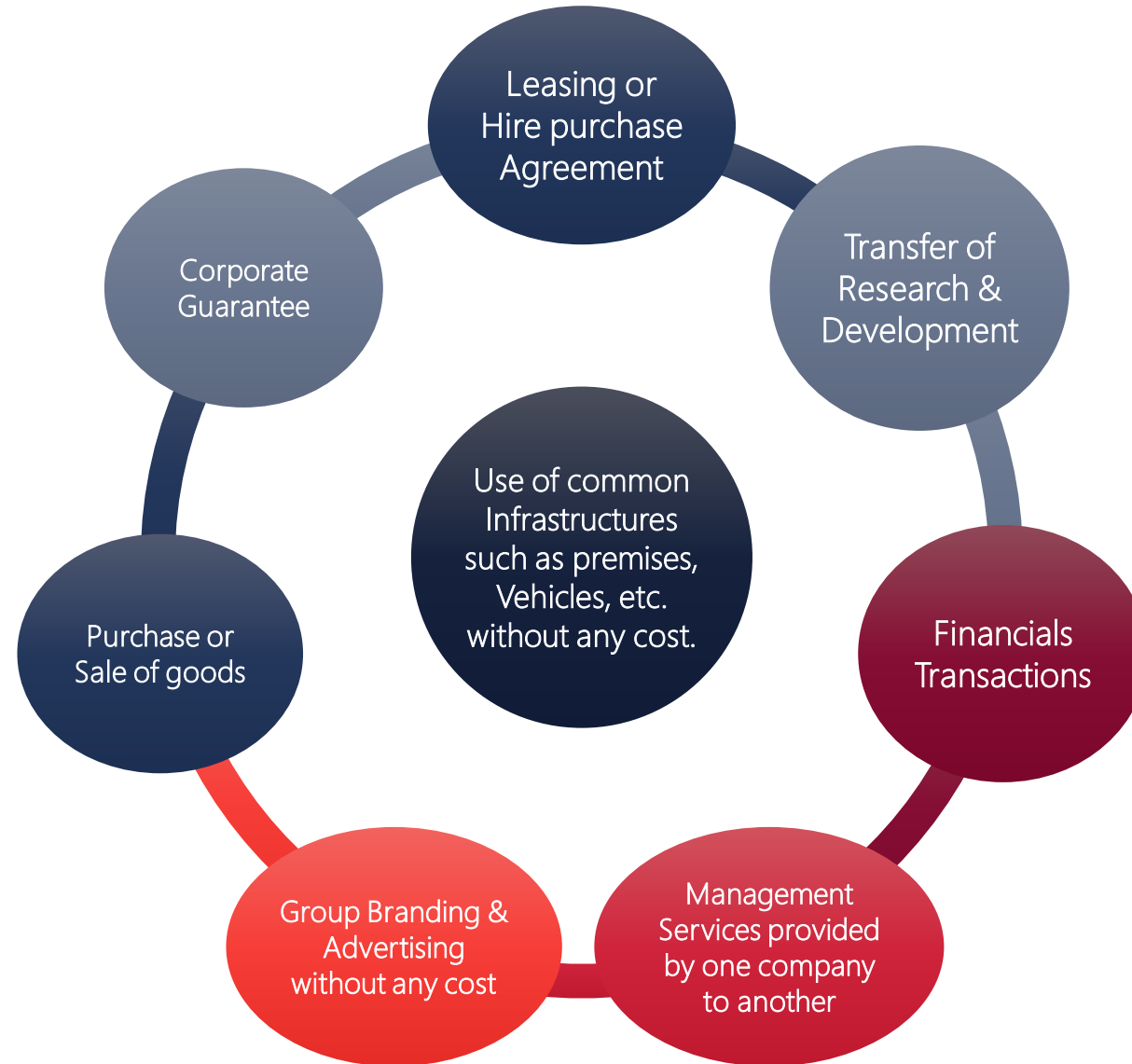
Controlling Power

- One of them directly or indirectly controls the other
- Both of them are directly or indirectly controlled by a third person
- Together they directly or indirectly control a third person
- Any person directly or indirectly owns, controls or holds twenty-five per cent. or more of the outstanding voting stock or shares of both of them.

Related persons also includes members of the same family.

- The term "person" also includes legal persons
- Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.

Examples of Related party Transactions



Identifying Related party transactions in Financial Statements

Notes to
Accounts

AS-18 requires disclosure of related party transactions in the financial statements mandating its disclosures by most of the companies which helps to identify the same for GST purpose

Statutory Audit
report

Consists details in respect of related party transactions as observed by the auditor

Shareholding
Structure

Identify the companies having majority shareholding and substantial interest in the company

Corporate
Guarantee

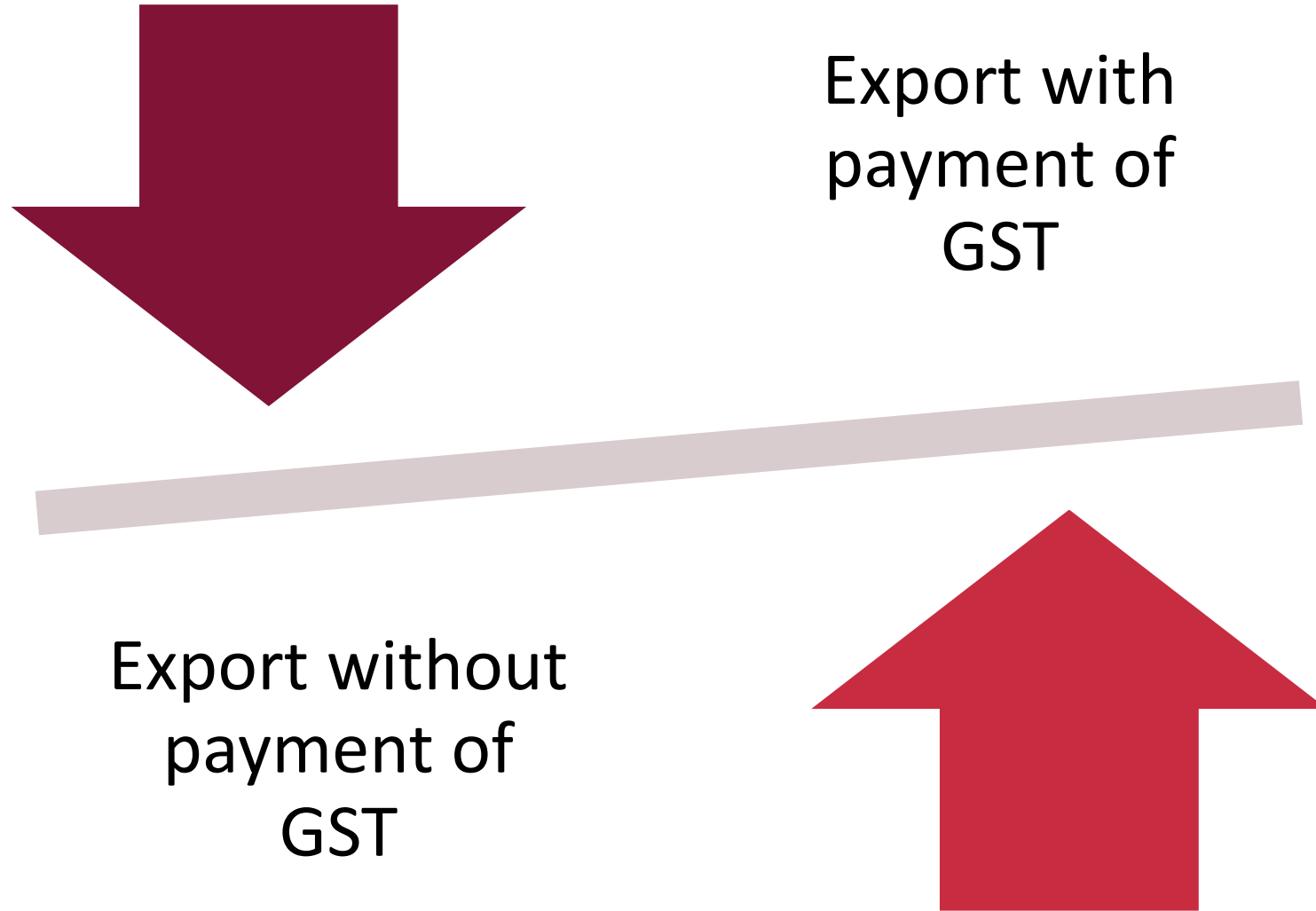
Whether Company has given or received any corporate guarantee can be identified by the disclosures made by the company

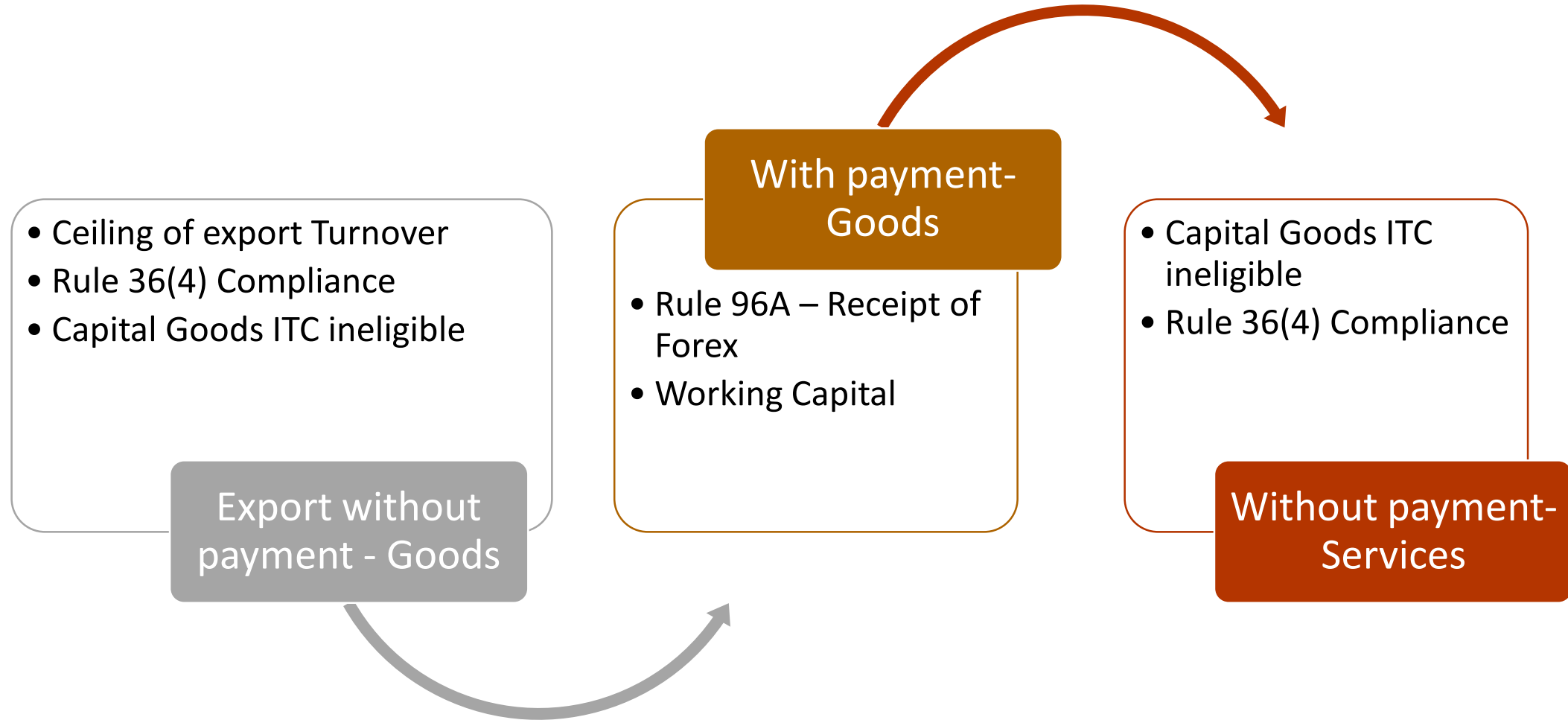
Question 8

Export with payment or without
payment- Different Provisions



Export of Goods or Services





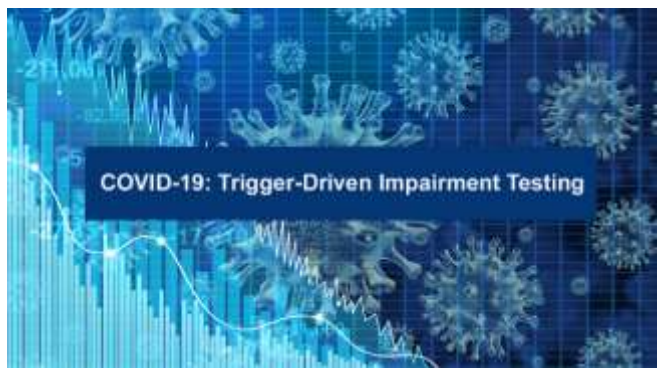
Question 9

Reversal of Credit in case of
Impairment of Asset due to
COVID-19



ITC REVERSAL ON ACCOUNT OF IMPAIRMENT OF ASSETS OWING TO COVID-19..??

Owing to COVID-19 outbreak, there have been number of indicators for impairing assets triggering testing of the assets for impairment. Thereby, most of the companies shall be required to impair their assets as per the relevant Accounting Standards.



Impact of GST in case of impairment as per the CGST Act,2017

Schedule I – Permanent transfer or disposal of business assets where input tax credit has been availed on such assets will be treated as supply.

Dispose off means to get rid of something

Disposal of assets

=

Impairment of assets



ITC REVERSAL ON ACCOUNT OF IMPAIRMENT OF ASSETS OWING TO COVID-19..??

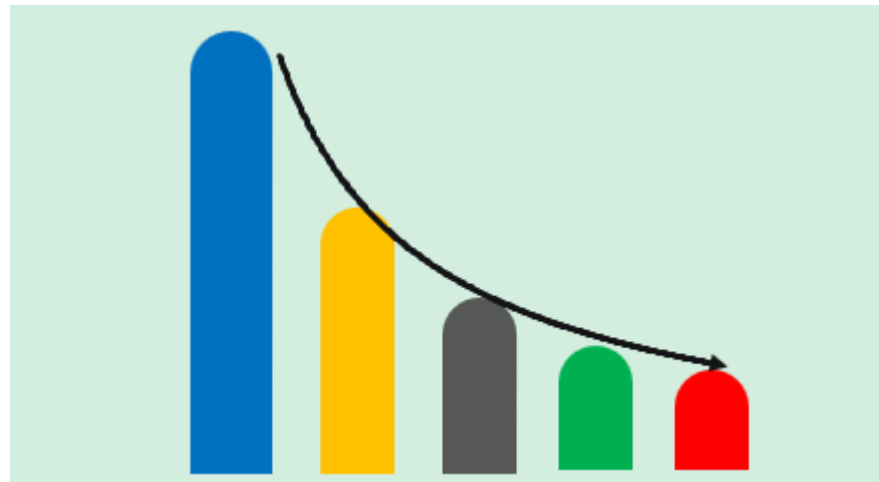
Section 17(5)(h) says if goods are lost, stolen, destroyed, written off or disposed off by way of gift or free samples, input tax credit claimed in respect of such goods is required to be reversed.

Write off means
reduction of the
recognized value of
something

Impairment of assets

=

Writing off assets



GST..???

Question 10

ITC eligibility for brochure/
pamphlets procured for
distribution to customer



ITC ON BROCHURES/PAMPHLETS USED FOR SALES PROMOTION

- Schedule I – Permanent Transfer or disposal of business assets on which ITC has been availed? What is business assets?
- Section 17(5)(h) – Credit shall not be available for goods lost, stolen, destroyed, written off or disposed off by way of gifts or free samples
- Input tax in relation to a taxable person, means the Goods and Services tax charged on him for any supply of goods and/or services to him, which are used or intended to be used, for the furtherance of his business.
- Since pamphlets/brochures printed and distributed to the prospective customers are used in the course of furtherance of business, therefore ITC of the same shall be available. Further, doctrine of parimateria shall be applicable and brochures and pamphlets shall not qualify to be an asset as per Accounting Standards



Question 11

Interest on gross or net liability



- **Section 50** - Every person who is liable to pay tax in accordance with the provisions of this act or the rules made thereunder, but fails to pay tax or any part thereof to the government within the period prescribed, shall for the period for which the tax or any part thereof remains unpaid, pay on his own, interest at such rate, not exceeding 18 %, as may be notified by the government on the recommendations of council.
- **CGST Amendment Act 2018 (still not effective)** - Provided that the interest on tax payable in respect of supplies made during a tax period and declared in the return for the said period furnished after the due date in accordance with the provisions of section 39, except where such return is furnished after commencement of any proceedings under section 73 or section 74 in respect of the said period, shall be levied on that portion of the tax that is paid by debiting the electronic cash ledger.”
- **Megha Engineering & Infrastructure Ltd by Telangana High Court (Division Bench)** - It was held that interest payable under Section 50 of the CGST shall be leviable on the amount payable through both electronic credit ledger and electronic cash ledger, i.e., interest is payable on the total tax liability including a portion of which is liable to be set-off against Input Tax Credit.
- **Refex Industries Ltd. Vs Assistant Commissioner of CGST & Central Excise** - However recently, Madras High Court in its judgement on 06.01.2020 held that interest u/s 50(1) is chargeable on net tax liability i.e. on tax payment in cash after the netting of the ITC available and not on Gross Tax liability.
- **39th GST Council Meeting** – The GST Council in its 39th Meeting held that the interest on delayed payment of tax shall be computed on cash component only from retrospective basis. However, Government is yet to issue a notification on the same

Question 12

Scope of Government for RCM
Liability



Mechanism of RCM in respect of Payment made to Government or Statutory Authority

Notification 13/2017 – CT(R)

- All services supplied by the **Central Government, State Government, Union Territory or local authority** to a business entity located in taxable territory attracts RCM , except:
 - Renting of immovable property service,
 - Services by the department of posts by way of speed post, life insurance, express parcel post and agency services provided to person other than Central Government, State Government, Union Territory or local authority,
 - Services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an airport,
 - Transport of goods or passengers
- On such exceptions, RCM is not applicable and tax needs to be paid by supplier i.e. respective government.

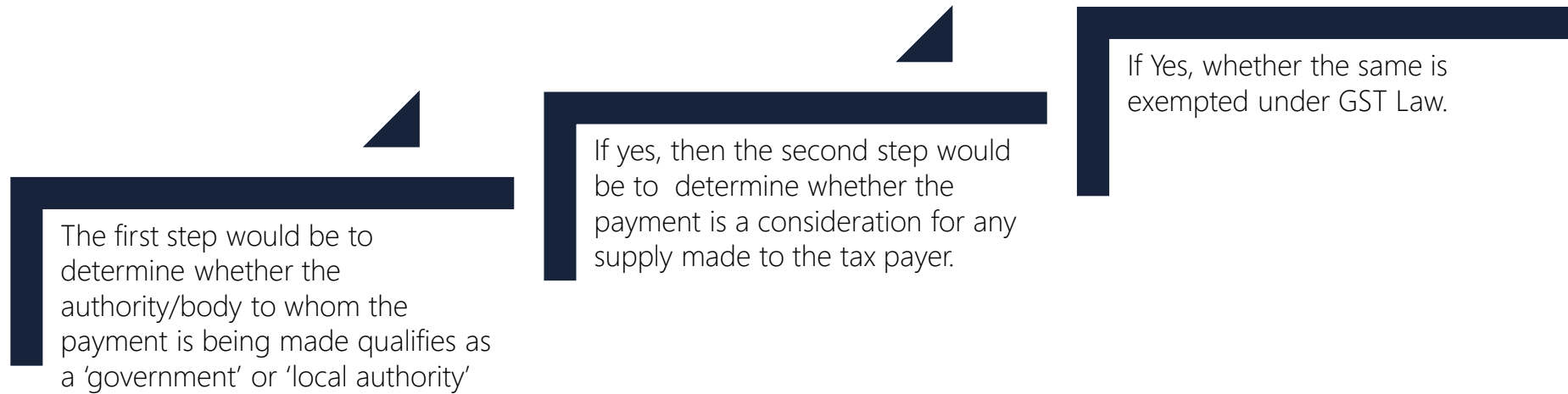
Notification 12/2017 – CT(R) -Exemptions in respect of services provided by the Government

- Service by way of registration required under any law.
- Services in form of testing, safety checks, calibration or certification relating to protection or safety .
- Services by way of issuance of passport, visa, driving license, birth certificate or death certificate.
- No tax if consideration does not exceed Rs 5000 in a financial year.
- Services by way of toleration of an act
- Services provided to business entity who is not required to get registered under GST

Mechanism of RCM in respect of Payment made to Government or Statutory Authority

Government	<ul style="list-style-type: none">• "Government" to mean the Central Government. Similarly, respective State GST Acts defines "Government" to mean the State Government.
Local Authority	<ul style="list-style-type: none">• "local authority" means as below-• (a) a Panchayat• (b) a Municipality• (c) a Municipal Committee, a Zilla Parishad, a District Board, and <u>any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;</u>• (d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;• (e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;• (f) a Development Board constituted under article 371 of the Constitution; or• (g) a Regional Council constituted under article 371A of the Constitution;
Governmental Authority	<ul style="list-style-type: none">• "Governmental Authority" as an authority or a board or any other body, -<ul style="list-style-type: none">• set up by an Act of Parliament or a State Legislature; or• established by any Government,• with 90 per cent or more participation by way of equity or control, to carry out any function entrusted to a Municipality under Article 243 W of the Constitution or to a Panchayat under Article 243 G of the Constitution.
Government Entity	<ul style="list-style-type: none">• "Government Entity" means an authority or a board or any other body including a society, trust, corporation, (i) set up by an Act of Parliament or State Legislature; or (ii) established by any Government, with 90 per cent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.

Mechanism of RCM in respect of Payment made to Government or Statutory Authority



Examples of Government Payment on which RCM applicable

ROC fees

Product
Empanelment
Registration

Embassy
Legalization

Trade License

Drug Approval
Charges

Renewal of
Trademark

Explosive
License

Question 13

Taxability on employee recoveries



S.NO.	Particulars	Our recommendations
1.	<u>Notice pay recovery:</u> Company recovers this amount from the employees' on account of his resignation without serve of earlier notice. This amount is recovered from employee by way of deduction in remuneration payable to him.	<ul style="list-style-type: none">• By virtue of Schedule II, tolerance of an act is a supply of service under GST.• Various judgements issued under Service Tax. For instance HCIL Limited• Whether notice pay treated as toleration of an act?
2.	<u>Canteen recovery:</u> Company provides subsidized meals to its employees. Against such meals, company recovers from its employees an amount which is half of the amount charged by its vendors.	<ul style="list-style-type: none">• Services by an employee to employer in the course of employment have been kept outside GST by virtue of Schedule III.• However, supply of goods and services by an employer to its employee is taxable supply under GST.• Caltech Polymers (P) Ltd., In re – [2018] 98 (AAAR-Kerala)]• Valuation?• Tax Rate?• ITC?

3.	<p><u>Retention allowance recovery:</u> Retention allowance is paid to employees so as to discourage their prospective resignation from the service and to remain in service for an agreed period. If employee fails to serve for such agreed period, retention allowance is recovered by company from employee.</p>	<ul style="list-style-type: none">• Payment of retention allowance is condition of service for agreed period.• However, due to resignation before agreed period, such retention allowance has been taken back from employee.• Reduced emoluments have been paid to employee.• Can it be treated as at par with notice pay
5.	<p><u>Mobile expenses recovery:</u> Company has agreed with its employees to bear their recurring mobile expenses, however, to a certain extent. Mobile expenses incurred beyond such limit are recovered from employees.</p>	Taxable or not?

Question 14

Whether liquidated damages be treated as toleration of act



- Schedule II – Agreeing to the obligation to refrain from an act, or to tolerate an act or situation, or to do an act
- ***Toleration includes-***
 - ✓ *Prior intention to tolerate*
 - ✓ pre-existing agreement between the parties to do the very activity
 - ✓ *Existence of contractual understanding*
 - ✓ *Service receiver request service provider to tolerate an act*
- ***Does not include***
 - ✓ When penalties/ liquidated damages are charged by one person for the defaults/ breach committed by other person under a contract.

- *M/s. Vehicle Control Services Limited (UK)*
- *Societe Thermale v. Ministere de l'Economie (Europe)*
- *Good and Service Tax Ruling GSTR 2001/4 (GSTR), issued by the Australian Tax Office (ATO)*
- *Goods and Service Tax Ruling GSTR 2003/11 has been issued under Australian GST*
- *Goods and Service Tax Determination GSTD 2005/6 ('Determination') has been issued under Australian GST*
- *New Zealand case S65 (1996) 17 NZTC 7408*

- *Vikhroli Corporate Bank v. CST, Mumbai-II*
- *Reliance Life Insurance Company Limited vs. CST, Mumbai*
- *M/s. Jaipur Jewellery Show v. CCE & ST, Jaipur I –*
- *Religare Securities Limited v. Commissioner of Service Tax*
- *Bharat Sanchar Nigam Limited v. CCE & ST, Jaipur*
- *British Airways Plc v. CST, Delhi*
- *Vimlachal Print & Pack Pvt. Ltd v. Commissioner*
- *M/s. Maharashtra State Power Generation Co. Ltd (AAR Maharashtra)*
- *Circular 121/2/2010 – ST – Container detention charges in nature of penal charges and not leviable to Service Tax*
- *Circular 97/7/2007 – ST – Delayed Payment of telephone bills*

Question 15

Year End Compliances/Precautions ?

Compliances to be done in March 2020



Unique Invoice Number

As per CGST Rules, the invoice number shall be **unique for a financial year**.

Taxpayers shall start again their invoice number series from FY 2020-21



Letter of Undertaking

The LUT applied are valid for a single financial year.

Taxpayers shall **apply for LUT for the FY 2020-21**



Cross Charge

Finalize Cross charge billing for inter-unit transactions for FY 2019-20 as per the agreement/MOU.



Reconciliation

Match your GSTR-1 vs GSTR-3B vs Books vs GSTR-2A.

Any gaps should be identified and rectified in the March month itself.

Compliances to be done in March 2020



Common Credit

Rule 42 and 43 of the CGST Rules, 2017, provides for reversal of ITC availed on goods and services used for both supplying taxable supplies and exempt supplies before 31.03.2020.

Reversal made after 31.03.2020 for FY 2019-20 will attract interest.



RCM ?

Check RCM Liability for the year and make payment wherever pending

In Real Estate, promoter is required to purchase 80% inputs and input services from registered person in a financial year project wise.

GST liability under RCM @18% shall be paid for the shortfall.



Payment to Vendors

The company is required to show the amount of creditors at year end in its balance sheet.

The company shall compile the list of creditors to whom **payment have been pending from 180 days and reverse the credit.**



Composition Scheme

Taxpayers shall **contemplate whether it would like to opt** for composition scheme in FY 2020-21.

Compliances to be done in March 2020



- Update Masters
- Reconcile ledger of advances to arrive at the amount of unadjusted advances
- Where inventory found short, reverse ITC
- Check invoicing requirement for goods sent on approval basis
- Check impact of notes to accounts in GST returns

—VPGS

THANK YOU



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