



2020

2021

# SBGCo Connect – January 2021

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A Very Happy New Year to all our readers.

As we enter 2021, it is time to leave behind the sour memories of 2020 and look for a new start in 2021. The month of December was hectic with multiple due dates for compliances under various Acts. Fortunately, there have been some relaxations, but not to the extent that one would have desired. Perhaps it is time that we accept the fact that long extensions would be a thing of the past moving forward. This fact should be kept in mind especially since the Annual Returns for FY 2019-20 is now due on 28<sup>th</sup> February 2021 (extended from 31<sup>st</sup> December 2020).

In this new year, many changes are proposed on the GST front. This includes introduction of E-invoice for entities having turnover of Rs. 100 crores and above, new return system for small business (QRMP), revised due dates for quarterly return filing, changes in GST registration process, amendments to input tax credit provisions and so on. Some of this are procedural amendments and may not have impact on taxpayers, but certain amendments, especially to input tax credit are substantial and may have a far-reaching impact. It is therefore advised that taxpayers take proper steps to prepare themselves for understanding the impact of this amendments and take necessary action to safeguard themselves.

We, at SBGco, have already organized a webinar on 05.01.2021 to discuss the said changes. The video recording of the same will also be hosted on our YouTube Channel.

Through this newsletter, we bring to you a summary of recent developments in GST, divided into following sections:

1. [What's New?](#)
2. [Recent decisions from the Judiciary](#)
3. [Recent Advance Rulings and analysis of the same](#)
4. [Compliance Chart for the month of January 2021](#)

We look forward to hearing from you for any feedback or suggestion for improvements.

Team SBGco



## What's New?

### 1. Rule 36 (4) amended

In September 2019, Rule 36 (4) was inserted to the CGST Rules, 2017. This rule stated that in any tax - period, a taxpayer cannot claim input tax credit which is more than 120% of total eligible credits appearing in GSTR 2A. In other words, there was a buffer of 20%. This buffer was subsequently reduced to 10% in December 2019 itself. Now, the same has been further reduced to 5% vide Notification No. 94/2020 – Central Tax dated 23.12.2020

This amendment would be applicable for GSTR 3B to be filed on or after the date of notification, i.e., 22.12.2020.

#### **SBGco Views:**

*The insertion of Rule 36 (4) was an indirect attempt to make good the failure to implement the system of GSTR 1 – 2 – 3 which contained within it a detailed scheme for matching of credits. The continued reduction in the buffer demonstrates the intention of the Government to ensure that the quantum of unmatched credits being claimed by taxpayers is to the minimum. This will also act as a deterrent for taxpayers claiming credits in contravention of provisions of Section 16 or using fraudulent means.*

*Nevertheless, this will have a further impact to taxpayers procuring goods from suppliers liable to file GSTR 1 on quarterly basis.*

### 2. Various provisions of Finance Act, 2020 notified

Section 16(4) of the CGST Act, 2017 restricted the claim of ITC in relation to invoice and debit notes for a particular financial year beyond September of the subsequent financial year or filing annual return, whichever is earlier. This provision caused hardship in claiming credit of tax paid to a supplier on a debit note, if the same was issued after September of the next financial year.

The same was sought to be overcome by way of amendment in section 16 (4) which delinked availment of ITC on debit notes with the date of issuance of the original invoice (in sync with amendment to section 34 of CGST Act). As result of the said amendment, ITC can now be availed on debit notes based on the date of issuance of such debit note, without reference to the date of issuance of the original invoice.

The amendment has been made effective from 01.01.2021 vide notification 92/2020 - Central Tax dated 22.12.2020

#### **SBGco Views:**

*This is a welcome amendment as it removes an anomaly in the law which restrained a taxpayer from claiming input tax credit on a genuine transaction.*



**3. Compulsory payment of atleast 1% of output liability by utilizing balance from cash ledger**

Rule 86B has been inserted to limit the use of balance in electronic credit ledger to discharge outward tax liability in certain cases. This new rule prevents utilization of balance available in electronic credit ledger in excess of 99% of the total outward tax liability (i.e., minimum 1% of total outward tax liability to be paid in cash) in cases where the value of taxable supply (other than exempt and zero-rated supplies) exceeds Rs. 50 lakh per month

This restriction shall not be apply in following cases:

- the said person or its' proprietor/ Karta/ any Director/ any of its' two partners/ Trustees, etc. as the case may be have paid Income Tax exceeding Rs. 1 lakh in two preceding financial years
- the registered person has received a refund amount of more than Rs. 1 lakh in the preceding financial year under section 54 of the CGST Act
- Cumulatively 1% of total outward tax liability has been paid through electronic cash ledger upto the said month of respective financial year.
- The registered person is a Govt Department or PSU or Local authority or statutory body

**SBGco Views:**

*This amendment is likely to have a far-reaching impact in the case of start-ups, companies having lower margin, etc., unless they get covered under the exclusion list above and might have a adverse impact on the cash flows of such businesses.*

**4. Procedural amendments**

**Quarterly Return Monthly Payment Scheme (QRMP Scheme)**

A registered person having aggregate turnover of up to Rs. 5 crore in the preceding FY and required to furnish a return in FORM GSTR-3B, would be eligible for the QRMP Scheme beginning from Jan to March 2021 Quarter.

Under this scheme, payment will have to be made on a monthly basis in GST FORM PMT-o6 for an amount equal to 35% of the tax paid in cash in previous quarter. A new provision of Invoice Furnishing Facility (IFF) has been introduced for the tax payers opting the QRMP Scheme where such taxpayers would be permitted to upload their invoices every month for the first two months of the quarter and invoices relating to the last month of a quarter are to be uploaded in the GSTR-1 return only. Alternatively, only GSTR-1 at the end of quarter can be filed with all the transactions for the quarter. The details submitted in IFF will be reflected in the GSTR-2A, GSTR-2B, GSTR-4A or GSTR-6A of the recipients as the case may be. Separate provisions for interest applicability have also been notified.

**SBGco Views:**

*This new QRMP Scheme seems very complex for the small taxpayers to whom this has been made optional to. Further, large entities who deal with small taxpayers, would ideally want credits to flow on a monthly basis because of the restriction in claim of ITC vide Rule 36(4) and hence, effectively, such small tax payers would end filing monthly IFF and monthly payment in GST PMT-o6, making the scheme only additional form with no real benefits.*



**Blocking GSTR 1 / IFF for taxpayer not filing GSTR 3B on or before prescribed due dates**

Rule 59 of the CGST Rules has now been amended vide insertion of a new sub-rule (5). As per the amendment, filing of GSTR 1 shall be restricted if GSTR 3B of the previous two months has not been filed. This amendment has also been extended to cases where filing of GSTR 3B couldn't be done in view of newly inserted Rule 86B

Similarly, GSTR 1 under the quarterly scheme or under QRMPS shall not be allowed to be furnished if FORM GSTR-3B for preceding tax period has not been filed.

***[Notification No. 94/2020 – Central Tax dated 23.12.2020]***

Validity of E-way has been narrowed, whereby, from existing limit of 100 kms per day, henceforth transport vehicles will now have to cover 200kms in a day w.e.f. 01.01.2021.

Further, E-way bill generation shall be restricted during the period of suspension as provided in the amended Rule 21A of CGST Rules.

***[Notification No. 94/2020 – Central Tax dated 23.12.2020]***

Registered Taxable persons having principal place of business in the UT of Ladakh, waiver of late fees payable has been proposed for delayed filing of GSTR 4 (return to be filed by a composition dealer) for FY 2019-20 between 01.11.2020 to 31.12.2020.

***[Notification No. 93/2020 – Central Tax dated 23.12.2020]***

**5. Measures to curb fraudulent transactions**

Section 122 relating to penalties has now been amended to hold following class of persons liable to penalty:

- Those who have retained the benefit of supply made without issuance of invoice or
- Those who have issued invoice without actual supply of goods or services or
- Where ITC has been claimed without receipt of goods or services and also include such persons at whose instance such transaction was conducted.

Section 132 of the CGST Act has also been amended to now include any person who commits or causes the commission of such offence or retains benefits arising out of such offences. The intention is to curb fake invoicing menace and to treat such offenders at par with actual defaulting supplier / recipient.

**6. Overhauling of registration process**

The various provisions relating to registration have been amended vide multiple Notifications bearing No. 94/2020 – Central Tax dated 23.12.2020

**Amendment relating to application for registration**

Option to opt for Aadhar Authentication while applying for GST Registration proposed to be introduced. This will include 'biometric-based Aadhaar authentication and taking photograph' or 'taking biometric information, photograph and verification of KYC documents'. In case where the assessee has opted for authentication of Aadhaar number, the time limit for proper officer to grant of



registration has been increased to 7 working days (from 3 working days).

However, in case assessee has not opted for authentication of Aadhaar number or the proper officer (after appropriate approvals) deems it necessary to conduct physical verification of the place of business in the presence of such person, the time limit for granting of registration in such cases shall get extended to 30 days from submission of application.

Similarly, the above timelines shall also be applicable in case where officer is required to issue FORM GST REG-03 for any deficiency found in the application for new GST registration number.

Correspondingly, if the proper officer fails to take any action within 7 days in case the applicant has opted for Aadhar based authentication or within 30 days in case the applicant has not opted for Aadhar based authentication or within 7 days of receipt of information / documentation as called for in GST REG-03, then application for grant of registration shall be deemed to have been approved.

#### **Amendment relating to cancellation of registration**

Section 29(1)(c) has been amended to permit cancellation of voluntary registrations obtained under Section 25(3) of the CGST Act w.e.f. 01.01.2021.

Section 30 of the CGST Act relating to revocation of cancellation of registration has been amended to provide powers to condone the delay in making application for revocation of cancellation of registration by further period of 30 days, w.e.f. 01.01.2021

New clauses are inserted for cases where GST registration is liable to be cancelled. The said new clauses are as under:

- avails input tax credit in violation of the provisions of section 16 (conditions for claiming ITC)
- the value of outward supplies furnished in GSTR-1 exceeds the value declared in GSTR-3B
- violation of Rule 86B (inserted w.e.f. 01.01.2021 - Restrictions on use of amount available in electronic credit ledger)

#### **Suspension of registration**

Registration can now be suspended under Rule 21A without affording an opportunity of being heard if the proper officer has reasons to believe that that the registration of a person is liable to be cancelled under Section 29 or Rule 21.

Sub-clause (2A) inserted. It provides for issuance of a show cause notice in FORM GST REG-31 requiring the taxable person to show cause within a period of thirty days as to why his registration shall not be cancelled in cases where significant differences between GSTR 3B and GSTR 1 for outward supplies or GSTR 3B and GSTR 2A for input tax credit or anomalies indicating contravention of the Law have been noted.





Sub-clause (3A) inserted which restricts on granting of refund under Section 54 during the period of such suspension.

Corresponding amendments have also been made in Rule 22 (Cancellation of Registration) to incorporate the above changes.

**7. Schedule II amended**

Schedule II to the CGST Act, 2017 amended w.e.f 01.07.2017 to exclude transaction of transfer of business asset without consideration from its' scope.

*[Notification No. 92/2020 – Central Tax dated 22.12.2020]*

**8. Scope of Composition scheme restricted**

The scope of exclusions under Section 10 for opting for composition scheme has been widened there by making the following additional persons ineligible to opt for composition scheme:

- Registered person supplying exempted services
- Registered person supplying services in the course of inter-state supply

- Registered person supplying services through E-commerce operators

*[Notification No. 92/2020 – Central Tax dated 22.12.2020]*

**9. Changes / Amendments in relation to compliances / return filing**

Section 31(2) of the CGST Act has been amended whereby, special powers have been provided to the Government (based on recommendation from the GST Council) to prescribe period and manner or exclusion from issuing tax invoice for specified categories of services or any document which may be deemed to be a tax invoice for such services.

Section 51 of the CGST Act which deals with Tax deducted at Source has been amended whereby the responsibility of a deductor to issue a TDS certificate has been substituted with issuance of a form as per GST Rules and the provision for penalty for the delay in issuance of such certificate has been omitted.

*[Notification No. 92/2020 – Central Tax dated 22.12.2020]*



## Recent Decisions from the Judiciary

Citation	Facts of the case	Gist of the Judgment	SBGco Views
<p>Akash Garg vs State of Madhya Pradesh</p> <p>[2020-TIOL-2013-HC-MP-GST]</p>	<p>The petitioner (an individual registered person under GST) was served with show cause notices via email for the F.Y. 2018-19 and 2019-20. The said notices were not uploaded on the GST portal and the said fact was not disputed by the state department.</p> <p>Since department did not receive any reply from the petitioner, order in FORM GST DRC - 07 was issued confirming the demand in the said notices.</p>	<p>The Hon'ble High Court observed that Rule 142 of the CGST Rules statutorily prescribes that the only mode prescribed for communicating the show cause notice / order is by way of uploading the same on portal.</p> <p>The Hon'ble High Court held that since the statutory procedure prescribed for communicating show-cause notice / order by state / department has not been followed in the present case, the demand order for the said two financial years was liable to be struck down. However, the Department is at liberty to follow the procedure prescribed under Rule 142 of CGST Act and issue fresh notices.</p>	<p>This is a welcome judgment since under GST, there are various instances where notices are issued without following the prescribed procedures and coercive action are taken on the taxpayers. However, the actual precedential value needs to be evaluated since the impacted taxpayers would get benefit only if they approach the HC seeking specific relief, which itself would be a deterrent in most of the cases</p>
<p>Spy Agro Industries Ltd Vs Assistant Commissioner of Central Tax</p> <p>[2020-TIOL-2002-HC-AP-GST]</p>	<p>The petitioner had not filed the GST returns on time for long periods and as a result:</p> <ol style="list-style-type: none"> <li>for the period January 2019 to December 2019, notice intimating discrepancy in the return was issued in form GSTR ASMT-10 on 28.07.2020</li> <li>For the tax period January 2020 to June 2020, the Office of the Superintendent passed and</li> </ol>	<p>The Hon'ble High Court noted that w.r.t. to the 1<sup>st</sup> case - Even before time limit given to the petitioner to explain the reasons for discrepancies contained in the return expired on 27.08.2020, the garnishee notice for the said period came to be issued on 26.08.2020.</p> <p>Similarly, in the 2<sup>nd</sup> case, even before the expiry of limit of 3 months from the date of communication of the order had</p>	<p>This is a learning lesson for both, taxpayers as well as the tax officers. Timely compliance is key for survival under GST for taxpayers. However, acting in an over-zealous approach by tax officers by initiating any action before the same has become due is also incorrect.</p>





Citation	Facts of the case	Gist of the Judgment	SBGco Views
	<p>assessment order in form ASMT-14 dated 13.08.2020.</p> <p>In the both the above cases, garnishee notice for the said period was issued on 26.08.2020.</p>	<p>elapsed, the garnishee notice for the said period was issued on 26.08.2020.</p> <p>Hence, the Hon'ble HC observed that recovery proceedings were initiated even before the period given for filing reply / appeal was over in the respective cases and therefore the same was in contravention of the principles of natural justice and hence liable to be struck down.</p>	
<p>Sun Dye Chem Vs Assistant Commissioner Tirupur</p> <p>[2020-TIOL-1858-HC-MAD-GST]</p>	<p>In the present case, while filing the GST returns for FY 2017-18, the tax values of output liability which should have been disclosed in CGST and SGST were inadvertently reflected in IGST due to which the customer of the petitioner was not able to claim the credit of the same and the time frame allowed for rectification of return under the statute was also over.</p>	<p>The Hon'ble High Court observed that error committed by the petitioner is an inadvertent human error. Further, the Hon'ble HC also observed that the petitioner might have noticed the error and sought amendment if Form GSTR - 2A and 1A would have been operational (as proposed in the law)</p> <p>Hence, the HC held that in the absence of an enabling mechanism (i.e. Form GSTR -2A and 1A), assessee should not be prejudiced from availing credit that they are otherwise legitimately entitled to. Hence, petitioner was permitted to re-submit the annexures to GST Returns and correct the distribution of credit between IGST, SGST and CGST.</p>	<p>This is a welcome decision from the HC. There have been many instances where tax is appearing wrongly in GSTR 2A due to wrong reporting by supplier in his GSTR 1. This decision would be of strong aid in cases where denial of credit is sought on account of such procedural anomalies.</p> <p>This decision also indirectly reiterates the view of the Kerala HC in the case of Saji S. vs. Commissioner, SGST [2018 (19) GSTL 385 (Ker)]. This was a case where the taxpayer had wrongly paid tax under the head SGST instead of IGST and the Court held that the</p>



Citation	Facts of the case	Gist of the Judgment	SBGco Views
			concerned officials should transfer the amount from SGST to IGST and it was inequitable for the authorities to let taxpayers suffer on account of delay in transfer.
<p>Sangeetha Jewellers vs. Deputy Assistant Commissioner, Service Tax</p> <p>[2020-TIOL-2051-HC-AP-GST]</p>	<p>In the present case, confiscation order in GST MOV-10 was issued to the Petitioners on the alleged grounds that the said seized stock was unaccounted for.</p> <p>The Petitioner, inter alia, submitted that mere non-production of records at initial check (which were later submitted) would not result into falsification of records submitted later which in turn would not give powers to the officer to take such drastic steps without cogent reasons for discarding the submissions of the petitioner.</p>	<p>The Hon'ble High Court, relying on various case laws, noted that orders of Public Servants some of whom are quasi-judicial authorities, which have far reaching effect on the life, liberty, property and welfare of the public must be based on cogent reasons. Furthermore, even if the explanation and records are submitted lateron, merely branding the explanations as afterthought by any officer without assigning reasons as to how the documents are fabricated ones would not make the order legally justified either. Hence, the impugned order was set aside by the High Court.</p>	<p>The judgement again reiterates the importance of reasoning and rebutting the evidences submitted by the assessee in a very detailed and orderly fashion. No officer can pass any order based on his whims and fancies but must provide detailed reasons that represent application of mind.</p>



## Recent Advance Rulings

Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
<p>Bajaj Finance Ltd.</p> <p>[2020-TIOL-64-AAAR-GST = MAH / AAAR / SS-RJ / 24 / 2018-19 ]</p>	<p>The Applicant is a non-banking financial company and inter alia, engaged in providing loans to its customers. The Applicant had sought advance ruling as to whether penal interest (charged in case of delay in repayment of EMI) is to be treated as "interest" for the purposes of exemption under GST.</p> <p>The AAAR had originally held that penal interest was consideration received by appellant for tolerating the act of the customers of delayed EMI.</p> <p>However, application for rectification of mistake was filed by the appellant after circular no 102/21/2019 dated 28.06.2019 was issued by the department.</p>	<p>a. Beneficial circulars should be applied retrospectively when the same is clarificatory and there are no changes in facts</p> <p>b. Additional/ penal interest recovered by the appellant from customers against delayed payment of monthly instalments of the loan extended to the customers would be exempt from GST in terms of Sr. no. 27 of 12/2017 – CT (R) – as envisaged by the board in the circular no 102/21/2019 dated 28.06.2019.</p>	<p>This is a welcome decision as it would be helpful not only in case of credit card companies, but also other participants in financial services, such as stock brokers, banks, etc., who regularly have such transactions.</p>
<p>IZ Kartex named after P G Korobkov Ltd.</p> <p>[2020-TIOL-66-AAAR-GST]</p>	<p>The Applicant is a local branch of the Russian company (same name) which has entered into Maintenance and Repair Contract with Bharat Coking Coal Ltd. The AAR had held that applicant was liable to take registration in India under GST as location of supplier of services is in India.</p> <p>Against the said Order, the applicant filed an appeal before the AAAR, in the present case.</p>	<p>a. The AAAR observed that the order of AAR did not discuss a few key elements of the contract agreement such as</p> <ul style="list-style-type: none"> <li>• the agreement stated that entire control of the activities would rest with the foreign entity.</li> <li>• The invoice is issued by the Russian company</li> </ul> <p>b. The AAAR also observed that Russian company had deployed an Indian company as the sub-contractor who raised invoices to the Russian Company.</p> <p>c. Hence, it was held that supply of service by the appellant to BCCL qualifies as import of</p>	<p>The AAAR has correctly relied on the Contract agreement and the ruling brings out the importance of the contractual arrangement which is always the foremost and principal document for deciding the key factors that in turn help in deciding the GST implications.</p>



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
		<p>service and GST is payable on such import of service by BCCL under reverse charge mechanism (and the ruling of the AAR was reversed)</p>	
<p>MFAR Hotels &amp; Resorts Private Ltd  [TN 28 / ARA / 2020 = 2020-TIOL-275-AAR-GST]</p>	<p>The Applicant owns and manages hotel and resorts. The following questions were raised in relation to a five-star hotel with declared tariff of accommodation above seven thousand five hundred rupees per unit per day:</p> <p>a. What is the rate of tax applicable on the supply of Soft Beverages (Aerated Water) and Tobacco (Smokes) when these items are supplied independently and not as composite supply in the restaurant?</p> <p>b. Whether supply of liquor is taxable under GST when supplied in the restaurant under GST Act? (rephrased question)</p> <p>a. Whether free supply of food to employees from canteen is taxable under GST? (rephrased question)</p>	<p>a. The supply of soft beverages / aerated water, whether in person or room service, by the restaurant located in the premises of the hotel of the applicant is taxable to GST at the rate of 18%. The supply of cigarettes by the restaurant, in person or room service taxable at 28% GST along with the applicable GST Compensation Cess.</p> <p>b. Supply of alcoholic liquor for human consumption by a restaurant will not be taxable under CGST / TNGST Act i.e., a non-taxable supply</p> <p>c. Supply of food in the specified canteen by the applicant to their employees without consideration is 'supply' under GST and taxable on the value of such supply as determined by Rule 28 of CGST Rules, 2017 (GST rate – 18%)</p>	<p>This is a welcome decision, especially in the context of (a) as it holds supply of food/ beverages/ other products in IRD as a distinct supply from hotel accommodation service and would therefore not attract higher tax rate of 28% applicable to hotel accommodation services.</p>



### Compliance Chart for the month of January 2021

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	10.01.2021	GSTR – 7	December 2020	Monthly	To be filed by those who are required to deduct TDS under GST
2.	10.01.2021	GSTR – 8	December 2020	Monthly	To be filed by those who are required to deduct TCS under GST
3.	11.01.2021	GSTR – 1	December 2020	Monthly	Taxpayers filing GSTR - 1 monthly
4.	13.01.2021	GSTR – 1	October to December 2020	Quarterly	Taxpayers filing GSTR - 1 quarterly
5.	13.01.2021	GSTR – 6	December 2020	Monthly	To be filed by an Input Service Distributor
6.	18.01.2021	CMP - 08	October to December 2020	Quarterly	To be filed by Composition Dealer (Payment of Self-assessed tax)
7.	20.01.2021	GSTR - 3B	December 2020	Monthly	Taxpayers having Aggregate T/o of > 5Cr in FY 2019-20
8.	20.01.2021	GSTR – 5A	December 2020	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
9.	20.01.2021	GSTR – 5	December 2020	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
10.	22.01.2021	GSTR – 3B	December 2020	Monthly	Taxpayers having Aggregate T/o of < 5Cr in FY 2019-20 (#)
11.	24.01.2021	GSTR – 3B	December 2020	Monthly	Taxpayers having Aggregate T/o of < 5Cr in FY 2019-20 (\$)

(#) Last date for filing return without late fees and interest for the states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union Territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep.

(\$) Last date for filing return without late fees and interest for the states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, the Union Territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi.



### Disclaimer

This newsletter is for general public information and knowledge sharing. In case any clarifications required, you may connect with us at:

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