



SBGco Connect - May 2021

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Greetings to all our readers!!

We wish that we find you in good health & spirits.

Our country is currently experiencing the second wave of the pandemic with skyrocketing number of cases. For this reason, the State Government has already announced the lockdown from mid-April. It therefore becomes more important for all of us to strictly follow the guidelines issued by the Authorities and keep yourself and your near and dear ones safe. The SC has also proactively, invoked its' powers under Article 142 read with Article 141 of the Constitution of India and restored the order issued in March 2020, extending the limitation period until further orders.

The Union Government has also issued few notifications announcing various relaxations in respect of compliances under the GST. The same has been discussed in detail in the [What's New?](#) section of this Newsletter.

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 May 2021](#)

We would like to remind our readers that in view of the current Pandemic Situation and the recent Lockdown announced by the Maharashtra Government, our offices are currently closed. We strive to continue the workflow from respective homes to the best possible extent. Our entire team is available over phone calls / emails to serve you from our homes to the extent possible.

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

Team SBGco



What's New?

1. Filing of GST Returns with Email / Mobile OTP option enabled for all.

The Government has enabled the EVC (OTP) option for filing of GST returns during the period 27.04.2021 to 31.05.2021 for companies registered under Companies Act, 2013

SBGco Views:

This is a welcome move by the Department to ensure that filing of GST returns is not hampered during the ongoing pandemic situation across the country on account of unavailability of the digital signature.

Notification No 07/2021 – Central Tax dated 27.04.2021

2. GSTR - 1 / Invoice Furnishing Facility (IFF) relaxation

The last date to submit invoice level details in the monthly returns has been extended as follows:

Return	Period	Due date	Notification No
GSTR - 1	April' 21	26.05.2021	12/2021-CT dt. 01.05.2021
IFF	April' 21	28.05.2021	13/2021-CT dt. 01.05.2021

Notification No 12/2021 – Central Tax dated 01.05.2021

3. GSTR - 3B late fee waiver

Late Fees for filing of GSTR - 3B has been waived provided the same has been filed within the revised due dates as per the table below:

Period	Last date to file GSTR - 3B without late fees
(a) Having aggregate T/o > 5 Cr in preceding FY - Monthly	
March' 21	15 days from the existing due date of furnishing respective returns
April' 21	
(b) Having aggregate T/o < 5 Cr in preceding FY - Monthly	
March' 21	30 days from the existing due date of furnishing respective returns
April' 21	
(c) Having aggregate T/o < 5 Cr in preceding FY - Quarterly	
Jan to March' 21	30 days from the existing due date of furnishing return

This waiver of late fee has been given retrospective effect w.e.f. 20.04.2021 vide **Notification No 09/2021 – CT dated 01.05.2021.**

SBGco Views:

It may be noted that the due date of filing the GSTR 3B Return has not been extended. It is only that the late fees have been waived and the interest rate has been reduced – which is explained in the subsequent point.

4. Relaxation for Interest payable with GSTR - 3B

Interest payable for of GSTR - 3B has been eased as under:

Period	Interest Payable
(a) Having aggregate T/o > 5 Cr in preceding FY - Monthly	
March' 21	First 15 days from the existing due date @ 9%
April' 21	
Thereafter @ 18%	



Period	Interest Payable
(b) Having aggregate T/o < 5 Cr in preceding FY - Monthly	
March' 21	First 15 days from the existing due date - NIL
April' 21	Next 15 days @ 9%
	Thereafter @ 18%
(c) Having aggregate T/o < 5 Cr in preceding FY - Quarterly	
Jan to	First 15 days from the existing due date - NIL
March' 21	Next 15 days @ 9%
	Thereafter @ 18%

This relaxation of interest payable has been given retrospective effect w.e.f. 18.04.2021 vide **Notification No 08/2021 - CT dated 01.05.2021**.

5. Rule 36(4) compliance relaxation

ITC claim for the Month of April' 21 and May' 21, cumulatively should not exceed 5% of the total eligible ITC claim for both the months put together i.e., cumulative effect of Rule 36(4) compliance to be given in the GSTR - 3B of May' 21.

Notification No 13/2021 - CT dated 01.05.2021

6. Other Relaxations

- Due date for filing GSTR - 4 for FY 2020-21 (for Composition scheme taxpayers) has been extended to 31.05.2021 (NN 10/2021 - CT dated 01.05.2021)
- Due date for filing of ITC-04 for the quarter of Jan-Mar' 21 extended from 25.04.2021 to 31.05.2021 (NN 11/2021 - CT dated 01.05.2021)

iii. General extension of time limits as under:

- Where due date for completion of any compliance, filing of appeal, furnishing any document, etc. by any person or completion of any proceeding or passing of any order or issuance of any notice, intimation, etc by any authority falls between 15.04.2021 to 30.05.2021 has been extended to 31.05.2021
(The said relaxation is not applicable to provisions related to availment of ITC, filing of returns, generation of E-way bills, issuance of tax invoices, debit notes and credit notes)
- Where due date for completion of any compliance by any person or by any authority in relation to Registration process as provided in Rule 9 of CGST Rules, falls between 01.05.2021 to 31.05.2021 has been extended to 15.06.2021
- W.r.t. issuance of order in relation to issuance of notices for rejection of refund claims, the due date has been extended to fifteen days after the receipt of reply to the notice from the registered person or 31.05.2021, whichever is later

Notification No. 14/2021 - CT dated 01.05.2021

SBGco Views:

The relaxations have been provided from compliances falling during April' 21 and May' 21 only with some notification giving retrospective effect for due dates already passed. Hopefully, maximum registered persons can take benefit of these relaxations and waivers and the compliance processes are streamlined at the earliest.



Recent Decisions from the Judiciary

Citation	Facts of the case	Gist of the Judgment	SBGco Views
M/s. DY Beathel Enterprises vs. State Tax Officer, Tirunelveli 2021-TIOL-890-HC-MAD-GST	The petitioner, a trader in Raw Rubber Sheets, had made certain purchases from a vendor to whom payment was made along with GST component. The vendors were dealers registered with the very same assessment circle itself. During enquiry, it came to light that the said vendor had not paid any tax to the Government. But the said petitioner had claimed the input tax credit for the said purchases. The Respondents passed an order for recovery of the said input tax credit claimed by petitioner without questioning / involving the vendors. Hence, the petitioners approached the High Court with the current writ petition.	<p>The Hon'ble High Court held that once it has come to light that the vendor has collected tax from the purchasing dealers, the omission on the part of the vendor to remit the tax in question must be viewed very seriously and strict action ought to be initiated against the said vendor.</p> <p>Only after efforts have been undertaken to recover the outstanding dues from such erring supplier can the Revenue seek to recover the same from the recipient of such suppliers. Following this principle, the Court further quashed the Order for recovery from the recipient of supply for following reasons:</p> <ol style="list-style-type: none">Non-examination of vendor in the enquiryNon-initiation of recovery action against the vendor in the first place <p>The Court further directed the Revenue to proceed with a fresh enquiry and during such enquiry, the said defaulting vendors will have to be examined as witnesses along with initiation of recovery action against the said vendors.</p>	This is a welcome judgement where the Court has held that before recovering any amount from the recipient of supply on account of non-compliance of supplier, it is important that actions should be taken against such erring suppliers including for recovery of tax not paid. It has come at the correct time since Department has already started issuing notices to the recipients without verifying whether the vendor has defaulted in payment of taxes or not or taking any action for recovery of tax from such erring suppliers.



Citation	Facts of the case	Gist of the Judgment	SBGco Views
<p>Ace Creative Learning Private Limited vs. Commissioner of Central Tax</p> <p>2021-TIOL-241-CESTAT-BANG</p>	<p>The Appellant is engaged in providing taxable services of commercial training & coaching services. The Department alleged that purchase and redemption of various mutual fund units is 'trading' since securities are considered to be goods. Thereafter, the Department passed an order that appellant had neither opted nor followed the procedure prescribed under Rule 6(3) of CCR, 2004 for reversal of cenvat credit since, they are providing taxable (commercial training & coaching) and exempt services (trading in mutual funds). The Commissioner Appeals also upheld the same and hence, the appellant filed an appeal before the Hon'ble Tribunal in this regard.</p>	<p>The Hon'ble Tribunal while passing an order in the favour of the Appellant held that trading of goods is different from 'redemption' of mutual funds. Similarly, the Appellant also did not have a license from the SEBI to 'trade' in mutual funds. The Hon'ble Tribunal also held that the Appellant cannot be termed as 'service provider' because they are only 'investing' in mutual funds to earn profits from the same. Hence, the CESTAT held that provisions of Rule 6(3) of CCR, 2004 demanding the reversal of credit on the exempted services cannot be invoked in the present case. W.r.t., extended period of limitation, the CESTAT noted that extended period cannot be invoked where the Revenue's case is based on Balance Sheet and income return and other records of the assessee when appellant has been filing the returns and has provided all the records to the Department during the course of investigation.</p>	<p>The Tribunal has very succinctly distinguished between trading and redemption which will have ramifications even under GST. The Tribunal has also noted the key factor in investment being lack of 'service' aspect and that the said activity is done for oneself only and so 'investor' cannot be said to be service provider as well.</p> <p>This decision will help resolve disputes wherever such incorrect demands have been fastened by the Department w.r.t. investments / redemptions in mutual funds.</p>



Citation	Facts of the case	Gist of the Judgment	SBGco Views
<p>BNP Paribas Global Securities Operations Pvt Ltd vs. Asst. Commissioner of GST and Central Excise</p> <p>2021-TIOL-908-HC-MAD-ST</p>	<p>The Petitioner is an exporter of services and had an unutilized CENVAT credit balance of Rs. 6,62,67,726/- in the CENVAT credit ledger which was not transitioned to GST. Three (3) Refund applications were filed by the Appellant within the prescribed time limit as provided in Rule 5 of CENVAT Credit Rules, 2004 read with the relevant notification in this regard. Since the refund applications were filed in the GST regime, the appellant could not debit the said amount of refund claim in the ST-3 return in 2 of the 3 refund applications and on this ground itself, respondent revenue denied the refund claims in those 2 applications. Being aggrieved by the said rejection of refund, the petitioner had filed writ petition before the Hon'ble High Court.</p>	<p>While allowing the Writ Petition, the Hon'ble High Court relied on following key observations made by the Revenue while allowing the single refund application:</p> <ul style="list-style-type: none">a. The refund claim was filed by the petitioner within prescribed timelines.b. The amount of CENVAT credit lying in balance as on 30/06/2017 was Rs. 6,62,67,726.c. The refund amount was not carried forward into the Electronic Credit Ledger of GST while filing form TRAN 1. <p>Based on the above observations, the Hon'ble HC held that by not carrying forward the balance of Rs. 6,62,67,726/- lying in CENVAT Account, the amount claimed as refund can be construed to be debited. The Hon'ble HC also noted that legitimate export incentives given to exporters of goods or service cannot be denied merely because of intervening changes. The Court further directed the Revenue to grant the refund to the petitioners within 6 weeks of receipt of the present order.</p>	<p>This is a welcome judgement from the Hon'ble HC. It is a practical difficulty which many exporters with unutilized CENVAT credit balance have faced while transitioning to GST in respect of pending refund claims. This judgement by the Hon'ble High Court would certainly put the controversy to rest.</p>



Citation	Facts of the case	Gist of the Judgment	SBGco Views
Patel Labour Contractor Pvt Ltd vs. C.S.T.-Service Tax - Ahmedabad 2021-VIL-162-CESTAT-AHM-ST	The Appellant is a Manpower Supply Service provider to various industrial organizations. As per the agreement / arrangement with their customers, the appellant would charge 10% of the actual wages paid to the workers so supplied as their service charges and on this 10% service charge portion, service tax was collected and discharged. Show cause notice, invoking extended period of limitation was issued to the Appellant for incorrect determination of the gross value of service on which tax was payable.	The Hon'ble Tribunal noted that the appellant filed ST-3 return periodically in respect of service provided by them declaring the value as per their bona fide belief. The Hon'ble CESTAT also took note of the judgements by the Hon'ble Supreme Court in the case of Malabar Management Services (2019-VIL-28-SC-ST) and Tribunal's own judgement in the case of Modern Business Solution (2018-VIL-717-CESTAT-AHM-ST) which confirm that the present issue is that of interpretation of law as regard valuation of services in question under the Finance Act, 1994 and therefore, mala-fide intention or suppression of fact with intent to evade payment of service tax cannot be attributed to the Appellant. Hence, on this ground itself, the Hon'ble Tribunal held that extended period of demand was not invokable. Since, the show cause notice was issued after normal period of limitation, the entire demand was set aside by the Hon'ble Tribunal on the ground that demand was time barred without going into the merits of the case.	The Judgement again upholds the principle that in any issue which involves interpretation of law, intention to evade tax with malafide intentions cannot be attributed to the assessee and extended period of limitation cannot be invoked. Hence, when there are multiple interpretations involved or the issue has been decided by Supreme Court / High Court which legitimately indicate the interpretation issues involved, then the department cannot hold the Assessee liable for tax for extended period for having a bonafide belief that tax was not payable.



Citation	Facts of the case	Gist of the Judgment	SBGco Views
Bagadiya Brothers Private Limited vs. Commissioner of Commercial Tax and GST 2021-VIL-307-ORI	The Petitioner is a business entity registered under GST in Chhattisgarh who is engaged in import and export business through various ports of India including Paradip Port in Odisha. For certain services, the Paradip Port Trust issued intra-state invoices (charging CGST + SGST of Orissa), the credit of which was not available to the petitioner. The CBIC had already clarified on the issue of determination of place of supply on cargo handling services provided by the Ports vide its Circular No.103/22/2019-GST dated 28.06.2019 but the same was not implemented by the Paradip Port Trust. The present writ petition was filed by the petitioner seeking appropriate direction to Paradip Port Trust for issuance of Inter-state invoices.	The Hon'ble High Court of Orissa held that for the services in question, the nature of supply was that of supply service in the course of inter-state trade or commerce in terms of section 7 (3) of the IGST Act. Further, the Judgement also relied on the Circular No. 103/22/2019-GST dated 28.06.2019 issued by the CBIC and directed the Port to make amendment with respect to all the Petitioner's invoices from July 2017 onwards incorporating the levy of 18% IGST instead of 9% CGST and 9% SGST in compliance of the provision of the IGST Act.	As per Circular 103/22/2019 - GST dated 28.06.2019, the CBIC clarified that services inside the port by the Port authorities are ancillary to or related to cargo handling services and are not related to immovable property. The judgement is a welcome one for importers and exporters who were losing out on ITC because of incorrect classification of services by the Port authorities.



Recent Advance Rulings

Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
SPSS South Asia Pvt Ltd KAR ADRG 15/2021 = 2021-VIL-187-AAR	<p>The Applicant is a Private Limited Company registered under GST. The Applicant is an authorized reseller for various IBM SPSS Software in India and had sought advance ruling in respect of the following questions:</p> <p>a. Does the supply of licenses for internet downloaded software fall within the ambit of Notification No. 47/2017-Integrated Tax (Rate) dated 14.11.2017? (concessional GST rate of 5% on scientific and technical equipment supplied to public funded research institutions)</p>	<p>The AAR has observed that the software supplied by the applicant is a pre-developed or pre-designed software and made available through encryption keys and hence all the conditions that are required to be satisfied to cover them under the definition of 'goods' are satisfied in the present case. Further the AAR has noted that the supply made by applicant cannot be used without aid of computer and must be loaded on a computer. Thus, the said supply is "Computer Software" and more specifically covered under "Application Software". Thus, the AAR has concluded that the supply made by the applicant is covered under "Supply of goods" and the said supply is covered under tariff heading 8523. Hence, the benefit of reduced rate as provided in the said notification shall be applicable when the Applicant supplies the said product to a public funded research institution.</p>	<p>The AAR has very rightly classified the pre-developed or pre-designed software made available using encryption keys is 'goods' and is eligible as 'Scientific and technical instruments, apparatus, equipment (including computers)' when supplied to a Public funded research institution, which is the National Institute of Science Education and Research, Bhubaneswar in the present case.</p>



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
<p>Kalani Infrastructure Pvt Ltd RAJ / AAAR / 7 / 2019-20 = 2021-TIOL-14-AAAR-GST</p>	<p>The Applicant had applied for an Advance ruling on the issue of whether the provision of hostel accommodation along with food facility, Play-Room, Gym, Housekeeping, Room Cleaning, etc. would be eligible for exemption under entry 14 of notification 12/2017 – CT (Rate) dated 28.06.2017? The Authority had held that the said services was a mixed supply and therefore applicable to tax at 18% and not eligible for exemption. The Applicant had filed an appeal against the said Ruling before the Appellate Authority.</p>	<p>The AAAR upheld the conclusion of the AAR. The AAR held that the various services supplied by the Applicant were not in the natural course of business and therefore classifiable as mixed supply. Therefore, the benefit of exemption notification would not be available.</p>	<p>Both the AAR and AAAR has failed to appreciate the fact that the core service provided is that of Hostel Accommodation Service and other services are merely incidental to the provision of main service.</p>
<p>Bishops Weed Food Crafts Pvt Ltd KAR ADRG 16/2021 = 2021-TIOL-111-AAR-GST</p>	<p>The Applicant is engaged in the business of provision of services by way of leasing of residential units (along with basic amenities such as maintenance, security, and housekeeping) for use as residence to Tenants. Further, the Applicant also provides leasing of residential units to other service providers who are engaged in subletting the residential unit for use as residence to ultimate tenants. The Applicant had sought ruling on the following questions: a. Whether leasing of property for use as residence along with basic</p>	<p>The AAR has analysed that the applicant is not leasing / renting a residential dwelling but is leasing / renting the individual bedroom to the occupants and hence the applicant's service does not qualify to be a “Renting of Immovable Property” (HSN 997211) service as the property leased or rented is not a residential dwelling but amounts to provision of accommodation services (HSN 996311). Accordingly, the AAR has held as under: a. Leasing of property for use as residence along with basic</p>	<p>The AAR seems to have arrived at the conclusion that the Applicant was engaged in providing accommodation service and not renting of residential dwelling merely because the Applicant has given the individual rooms on rent and not the entire residential dwelling. Merely providing additional amenities would not make the service as Accommodation Services. Further, the HSN 996311 is for accommodation services for “leisure, business or other”, which has been mentioned by the AAR but conveniently ignored</p>



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
	<p>amenities would qualify as composite supply under Section 2 (30) of the Karnataka Goods and Services Tax Act, 2017?</p> <p>b. Whether renting of property by Applicant is covered under entry 12 of the exemption notification 12/2017 (Rate) dated 28.06.17?</p> <p>c. If the answer to 'b' is negative, whether services by the Applicant are covered under entry 14 of the exemption notification 12/2017 (Rate) dated 28.06.17?</p> <p>d. Whether leasing of property for residential subletting would be covered under the exemption for residential dwelling under notification 12/2017 (Rate) dated 28.06.17?</p>	<p>amenities", in the instant case, is covered under accommodation services, under HSN 996311 and would qualify as composite supply under Section 2(30) of the CGST/KGST Act, 2017.</p> <p>b. Renting of property by Applicant is NOT covered under entry 12 of the exemption notification as they are providing accommodation services.</p> <p>c. Entry 14 of the exemption notification 12/2017 (Rate) dated 28.06.17 would be eligible subject to fulfilment of condition that the value of supply is less than or equal to Rs. 1000 per day or equivalent.</p> <p>d. Leasing of property for residential subletting would not be covered under the exemption for residential dwelling under entry 12 Notification 12/2017-Central Tax (Rate) dated 28.06.2017, as the two are different and individual transactions</p>	<p>while arriving at the above conclusion.</p> <p>The conclusion of AAR in the context of subletting merely because the subletting is in the course or furtherance of business also appears to be incorrect. What needs to be checked while determining the eligibility to claim exemption is that the services should be provided in relation to renting of residential dwelling for use as residence.</p>
<p>Aristo Bullion Pvt Ltd Guj/GAAR/R/15/2021 = 2021-TIOL-118-AAR-GST</p>	<p>The Applicant is a private limited company engaged in supply of Gold (including Gold Plated with Platinum) unwrought or in semi-manufactured forms or in powder form, based metal clad with silver, not further worked</p>	<p>The Advance ruling has analysed section 16 and 17 of the CGST Act, 2017. While analysing Section 16(1), the AAR has concluded that for the applicant to be eligible to take ITC on any supply of goods or services, the same has to be</p>	<p>The AAR has bifurcated the business under the same GSTIN. Whether such bifurcation is permitted or not, only time will tell. But this also raises a question as to whether each inward supply retains its colour once it is part</p>



Citation	Ruling sought on?	Gist of the Ruling	SBGco Views
	<p>than semi-manufactured, coin etc. The applicant also intends to procure Castor oil seeds directly from the Agriculturists and further supply the same. The Applicant has sought Advance ruling to know whether they can use ITC balance available in the E. Cr. Ledger legitimately earned on the inputs / raw materials / inward supplies (meant for outward supply of Bullions) towards the GST liability on 'Castor Oil Seed' which would be procured from Agriculturists and subsequently meant for onward supply?</p>	<p>used or should be intended to be used in the course or furtherance of his business i.e., the nexus / connection between the inputs and the final products is required to be proved. Since, the Applicant cannot prove as to how the ITC in relation to bullions is used or intended to be used in the course or furtherance of his business of supply of Castor oil seeds, the AAR has concluded that the applicant is not eligible to utilise the ITC available in their E. Cr. Ledger for the supply of Castor oil seeds.</p>	<p>of the E. Cr. Ledger? If the Assessee in multiple business under the same GSTIN, is it mandatory that E. Cr. Ledger must also be artificially segmented into so many different baskets? This does not seem to be intension of the law.</p>



Compliance Chart for the month of May 2021

S N	Due Date	Form	Period	Periodicity	Special Remarks
1.	06.05.2021	GSTR - 3B	January 2021 to March 2021	Quarterly	To be filed by those under QRMP Scheme (#) without interest and late fees (refer Pt 3 & 4 of " What's New? " section)
2.	08.05.2021	GSTR - 3B	January 2021 to March 2021	Quarterly	To be filed by those under QRMP Scheme (\$) without interest and late fees (refer Pt 3 & 4 of " What's New? " section)
3.	10.05.2021	GSTR - 7	April 2021	Monthly	To be filed by those who are required to deduct TDS under GST
4.	10.05.2021	GSTR - 8	April 2021	Monthly	To be filed by those who are required to collect TCS under GST
5.	13.05.2021	GSTR - 6	April 2021	Monthly	To be filed by an Input Service Distributor
6.	20.05.2021	GSTR - 3B	April 2021	Monthly	To be filed by Taxpayer having T/o > 5 Cr in Previous FY without interest and late fees (refer Pt 3 & 4 of " What's New? " section)
7.	20.05.2021	GSTR - 5A	April 2021	Monthly	To be filed by non-resident Online Information and Database Access or Retrieval (OIDAR) services provider
8.	20.05.2021	GSTR - 5	April 2021	Monthly	To be filed by a non-resident foreign taxpayer registered in GST
9.	26.05.2021	GSTR - 1	April 2021	Monthly	Taxpayers filing GSTR - 1 monthly
10.	28.05.2021	IFF - B2B	April 2021	Monthly	To be filed by those under QRMP Scheme

Please note: For taxpayers, with Monthly GSTR 3B but having T/o < 5 Cr in preceding FY, the due date to file GSTR - 3B for April 2021 would be 4th June 2021, without interest and late fees (refer Pt 3 & 4 of "[What's New?](#)" section).

(#) 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.

(s) 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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