



**The Chamber of
Tax Consultants**

Amendment and controversies in International Taxation

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BGSS & Associates

Increase in FTS/royalty rate

Amendment in Royalty and FTS rate

- Royalty and FTS not effectively connected with PE are presently taxed as 10% (plus surcharge and cess)
- FA 2023 increases the rate of tax to 20% (plus surcharge and cess)
- Amendment is effective from 1 April 2023
- NR can avail the benefit of DTAA subject to fulfilment of DTAA conditions

Post-amendment FTS/royalty is placed at the same rate as a dividend. The amendment is likely to have far-reaching implications

Budget 2013-14 – rate increased to 25%

Budget Speech 2013-14 – Shri P. Chidambaram

Another case is the distribution of profits by a subsidiary to a foreign parent company in the form of royalty. Besides, the rate of tax on royalty in the Income-tax Act is lower than the rates provided in a number of Double Tax Avoidance Agreements. This is an anomaly that must be corrected. Hence, I propose to increase the rate of tax on payments by way of royalty and fees for technical services to non-residents from 10 percent to 25 percent. However, the applicable rate will be the rate of tax stipulated in the DTAA.

Budget 2013-14 – rate increased to 25%

Memorandum to Finance Bill 2013

India has tax treaties with 84 countries, majority of tax treaties allow India to levy tax on gross amount of royalty at rates ranging from 10% to 25%, whereas the tax rate as per section 115A is 10%. In some cases, this has resulted in taxation at a lower rate of 10% even if the treaty allows the income to be taxed at a higher rate

In order to correct this anomaly, the tax rate in case of non-resident taxpayer, in respect of income by way of royalty and fees for technical services as provided under section 115A, is proposed to be increased from 10% to 25%

Budget 2015-16 – rate again reduced to 10%

Budget Speech 2015-16 – Late Shri Arun Jaitley

Today I see a lot of young entrepreneurs running business ventures or wanting to start new ones. They need latest technology. Therefore, to facilitate technology inflow to small businesses at low costs, I propose to reduce the rate of income tax on royalty and fees for technical services from 25% to 10%.

Memorandum to Finance Bill 2015

In order to reduce the hardship faced by small entities due to high rate of tax of 25%, it is proposed to amend the Act to reduce the rate of tax provided under section 115A on royalty and FTS payments made to non-residents to 10%

Budget 2023-24

- Increase in rate for FTS/royalty to 20%, not part of Finance Bill 2023 as proposed on 1 Feb 2023
- Consequently, no representation was made
- Increase in FTS/Royalty rate to 20% introduced as part of the amendment to FB 2023 on 24 March 2023
- Lok Sabha approved FB 2013 without any debate

Stakeholders Dilemma –

- Major amendment introduced without prior information/debate/stakeholders consultation
- How rationale for the reduction in FTS/royalty rate in Budget 2015 is no longer valid –
what changed?

Legislative assumption on profitability

NR tax rate on business income (a)	40% on net basis (after allowing expenditure)
FTS/royalty rate post FA 2023	20% (gross basis without expenditure)
Assume Royalty/FTS income of NR	100
Tax on above	20
NR business income in India for it to pay Rs 20 tax in India	50 ($40 \times 100 / 20$)

Law assumes NR operates at 50% profitability. This assumption is likely to increase the cost of technology as NR will push tax costs to Indian companies

Grossed up arrangement - Impact

Particulars	TDS Pre amendment	TDS Post amendment
FTS Payment	Rs 10,00,00,000	
Base Rate	10	20
Surcharge	5%	5%
Education cess	4%	4%
Effective rate	10.92%	21.84%
Grossed up income	11,22,58,643	12,79,42,681
TDS	1,22,58,643	2,79,42,681
Excess tax cost	1,56,84,038	
Excess cost as a result of amendment	15.68%	

DTAA prevails

- 10% tax rate (plus surcharge & cess) under Act was beneficial in case of royalty/FTS payment to the following illustrative Countries
 - US – 15%
 - Canada – 15% / 20%
 - UK – 15%
 - Denmark - 20%
 - Italy – 20%
- NR can avail benefit of DTAA rate subject to satisfaction of treaty eligibility, beneficial ownership, TRC, Form 10F etc
- In net of tax arrangements, it is advisable to insist NR to share documents required to avail treaty benefit to restrict additional tax cost to treaty rate

DTAA prevails

- Following illustrative transactions are not taxable under DTAA
 - Services not satisfying the requirement of the make available clause in DTAA
 - Software payment not taxable in light of Supreme Court decision in case of Engineering Analysis Centre of Excellence v CIT (2021) 432 ITR 471
 - Technical services incidental to installation
 - EPC contract dealing with offshore and onshore services
- Technical position for the aforesaid transaction along with backup documents should be evaluated

TRC

Section 90(4)

Section 90(4) – Finance Act 2012

An assessee, not being a resident, to whom an agreement referred to in sub-section (1) applies, shall not be entitled to claim any relief under such agreement unless a certificate of his being a resident in any country outside India or specified territory outside India, as the case may be, is obtained by him from the Government of that country or specified territory.

Memorandum to Finance Bill 2012

Extract from Memorandum to Finance Bill 2012

It is noticed that in many instances the taxpayers **who are not tax residents of a contracting country do claim benefits under the DTAA** entered into by the Government with that country.

Thereby, even third-party residents claim unintended treaty benefits

Therefore, it is proposed to amend Section 90 and Section 90A of the Act to make the submission of a Tax Residency Certificate containing prescribed particulars, **as a necessary but not sufficient condition for availing benefits of the agreements referred to in these Sections**

Judicial development

- **Skaps Industries India (P.) Ltd v ITO [2018] 94 taxmann.com 448 (Ahmedabad - Trib.)**

“Going by the plain words of the statute, the provisions of the Act, in a situation covered by the tax treaty, cannot put the assessee to any greater burden than the burden placed by the provisions of applicable tax treaty. The only limitation placed on this unqualified, rather almost unqualified- post insertion of sub-section 2(A), is that '(notwithstanding anything contained in sub-section (2), the provisions of Chapter X-A (dealing with the General Anti Avoidance Rules) of the Act shall apply to the assessee even if such provisions are not beneficial to him'. Section 90(2A) is the only statutory provision in the Act, which starts with a non-obstante clause vis-à-vis the provisions of section 90(2), and, in that sense, it is the only rider to the treaty override provision set out in section 90(2). That is the only rider to the superiority of tax treaty provisions vis-à-vis the provisions of the Act, is the exception carved out for the application of general anti avoidance rules set out in Chapter X-V”

Judicial development

- Other decisions following SKAPs Industries
 - Ranjit Kumar Vuppu v ITO [2021] 127 taxmann.com 105 (Hyderabad - Trib.)
 - Sreenivasa Reddy Cheemalamarrim (TS-158-ITAT-2020)

Tricky positions - issuance of Form 15CB

- TRC not available at the time of remittance – the vendor is one time and not a group company
- Relevant year TRC not available – last year TRC was available – first few months of calendar month
- Application made for current year TRC
- Country of Residence does not issue TRC – company registration, VAT registration document available
- Payment made by employees using debit cards – reimbursed by Company
- TRC is not in English

India – UAE DTAA

Article 4

(1)(b) - in the case of the United Arab Emirates: an individual who is present in the UAE for a period or periods totalling in the aggregate at least 183 days in the calendar year concerned, and a company which is incorporated in the UAE and which is managed and controlled wholly in UAE.

Article 12

India – UAE DTAA does not have FTS clause

New UAE Tax Residence Rules

Particulars	Cabinet Resolution No. 85 of 202	FTA's TRC User Guide
Residency test for legal persons	<ol style="list-style-type: none">1. Incorporated, formed, or recognized under the UAE Laws excluding foreign branch offices.2. Tax resident as per the applicable tax law.	Incorporated for at least a year with documentary evidence.

New UAE Tax Residence Rules

Particulars	Cabinet Resolution No. 85 of 202	FTA's TRC User Guide
Residency test for natural persons	<ol style="list-style-type: none">1. Usual/primary place of residence and center of financial and personal interests are in the UAE or;2. Physical presence in the UAE for at least 183 days within a 12-month period or;3. Physical presence in the UAE for at least 90 days within a 12-month period and is a UAE citizen/UAE residence permit holder/GCC national who either<ul style="list-style-type: none">• Has permanent residence in the UAE.• Has a job or business in the UAE	Resident of the UAE for at least 180 days with documentary evidence.

New UAE Tax Residence Rules

- Article 5 - Tax Residency Certificate
 - Person who is considers himself resident in accordance with Article 3 and 4 of the Resolution (see earlier sides) may make an application
 - Authority is satisfied with the Applicant meeting criteria will issue TRC
- Article 6 – International Agreements
 - If any International Agreement sets out certain conditions for determining the tax residency, the provisions of that International Agreement on determining the tax residency shall apply for the purposes of this International Agreement
 - The Minister shall issue a decision specifying the form and manner of issuing certificates for determining the tax residency for the purposes of the International Agreement

[Reference:<https://tax.gov.ae/Datafolder/Files/Legislation/Corporate%20Tax/Cabinet%20Decision%2085%20of%202022%20-%20For%20publishing.pdf>]

PPT Test

Article 7 of MLI – PPT test

Notwithstanding any provisions of the Agreement, **a benefit under the Agreement shall not be granted in respect of an item of income** if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting that benefit in these circumstances would be in accordance with the object and purpose of the relevant provisions of the Agreement.

Consequences

- Fallback option - Domestic law, TDS at 20%(plus cess and surcharge)
- TDS proceeding under section 201 read and interest section 201(1A)

India – Singapore DTAA

Article 24 of India-Singapore DTAA – Limitation of Relief

Where this Agreement provides (with or without other conditions) that income from sources in a Contracting State shall be exempt from tax, or taxed at a reduced rate in that Contracting State and under the laws in force in the other Contracting State the said income is subject to tax by reference to the amount thereof which is remitted to or received in that other Contracting State and not by reference to the full amount thereof, then the exemption or reduction of tax to be allowed under this Agreement in the first-mentioned Contracting State shall apply to so much of the income as is remitted to or received in that other Contracting State.

India – Singapore DTAA

- FTS Article of India-Singapore DTAA is beneficial:
 - **Make available** technical knowledge, experience etc which enables the person acquiring the services to apply the technology contained therein
 - **consist of the development and transfer of a technical plan or technical design**, but excludes any service **that does not enable the person acquiring the service to apply the technology contained therein**
- Essential to ensure that remittance is made to the Singapore Bank account or a certificate from IRA is obtained if remittance is made to any other country.

Synthesised Text mismatch

- India – Belgium DTAA – at the time of signing
 - However, such royalties and fees for technical services may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties or fees for technical services is a resident of the other Contracting State, the tax so charged **shall not exceed 20 per cent** of the gross amount of the royalties or fees for technical services

Synthesised Text mismatch

- India – Belgium DTAA has MFN clause. Pursuant to DTAA with Sweden, Government issued Notification stating that 10% rate under India-Sweden DTAA applies
- Notification No 54(E) dated 19 January 2001

“The following modifications shall be made in the Agreement notified by the said notification which is necessary for implementing the aforesaid Agreement between India and Belgium, namely :

“However, such royalties and fees for technical services may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties or fees for technical services is a resident of the other Contracting State, the tax so charged shall **not exceed 10 per cent. of** the gross amount of the royalties or fees for technical services”

Synthesised Text mismatch

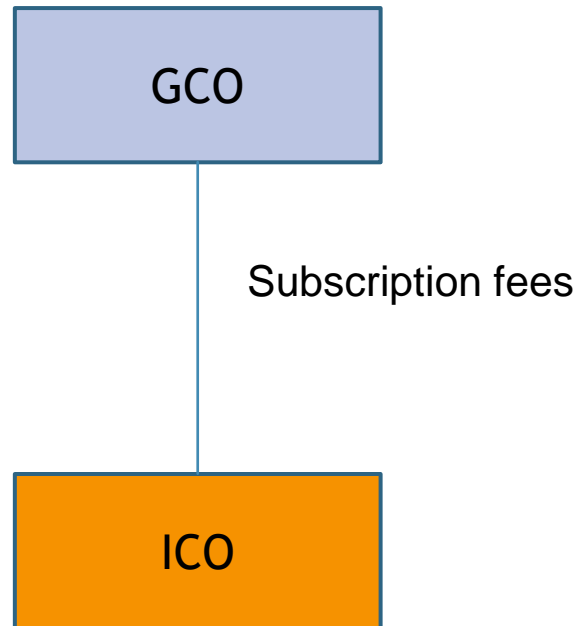
- **Synthesised India – Belgium DTAA**

2. However, such royalties and fees for technical services may also be taxed in the Contracting State in which they arise and according to the laws of that State, but if the beneficial owner of the royalties or fees for technical services is a resident of the other Contracting State, the tax so charged shall not exceed 20 per cent. of the gross amount of the royalties or fees for technical services.

MFN Clause

- Protocol to India-Belgium DTAA has MFN clause
- Possible to invoke make available clause from other OECD Member countries DTAA and reduce scope of FTS article

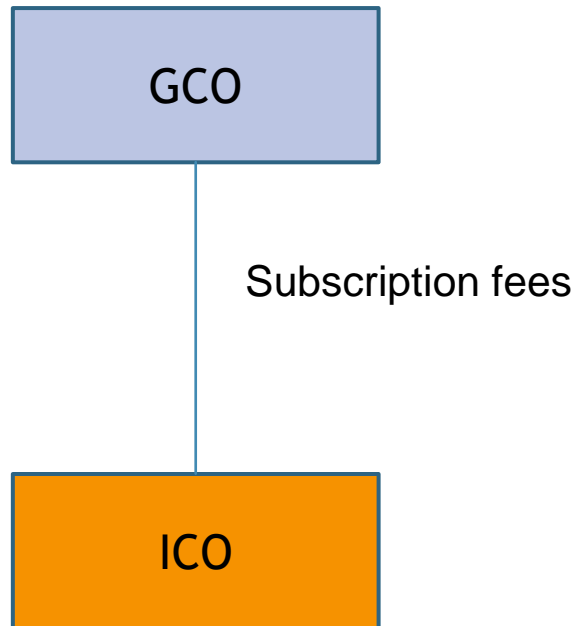
Shrink wrapped software v/s SAAS



Facts

- GCO, a German company provides MIS services which is integrated with SAP:
 - Management report i.e. cost to employee, profitability impact on change in raw material prices
 - Integrate compete selling price and provides a competitive advantage depending upon stock
 - Decision-making dashboard
- User needs to obtain a software license and pay yearly subscription fees. Each license gives access to 50 users within organization

Shrink wrapped software v/s SAAS



Facts

- GCO, relying upon SC decision in case of Engineering Analysis contends that payment is not taxable in India
- Contract is net of tax and liability is on ICO

Shrink wrapped software v/s SAAS

- SC decision in Engineering Analysis Centre of Excellence (P.) Ltd v CIT [2021] 432 ITR 471 (SC)

“A reading of the aforesaid distribution agreement would show that what is granted to the distributor is only a non-exclusive, non-transferable licence to resell computer software, it being expressly stipulated that no copyright in the computer programme is transferred either to the distributor or to the ultimate end-user. This is further amplified by stating that apart from a right to use the computer programme by the end-user himself, there is no further right to sub-license or transfer, nor is there any right to reverse-engineer, modify, reproduce in any manner otherwise than permitted by the licence to the end-user.

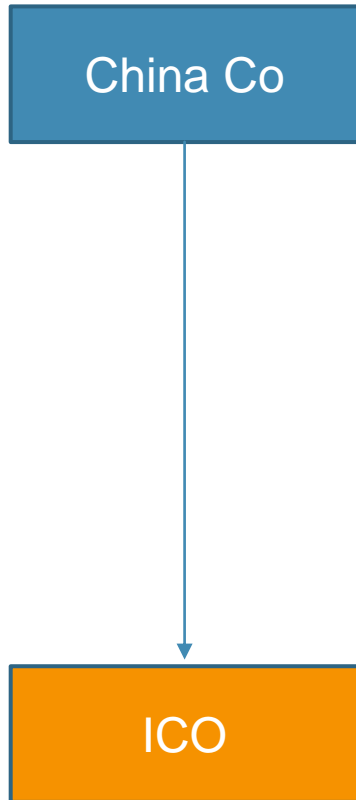
Shrink wrapped software v/s SAAS

- SC decision in Engineering Analysis Centre of Excellence (P.) Ltd v CIT [2021] 432 ITR 471 (SC)

“What is paid by way of consideration, therefore, by the distributor in India to the foreign, non-resident manufacturer or supplier, is the price of the computer programme as goods, either in a medium which stores the software or in a medium by which software is embedded in hardware, which may be then further resold by the distributor to the end-user in India, the distributor making a profit on such resale. Importantly, the distributor does not get the right to use the product at all”

Distinguish between Shrink wrapped software and Software as Service

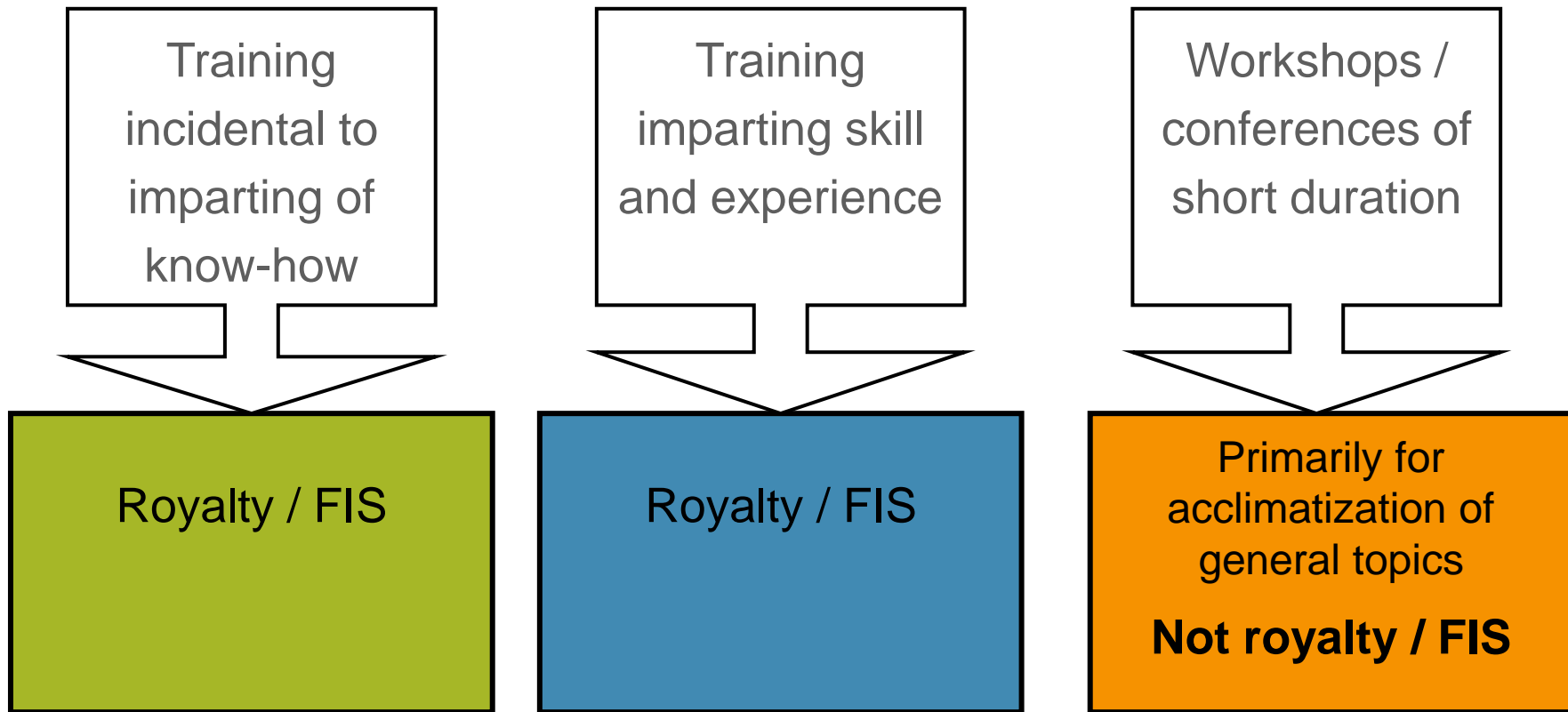
Executive training



Transaction

- Mr A is part of Senior Management team of ICO
- ICO enrolls Mr A for 21 days of the leadership program
- Training deals with various facets of leadership and real case studies
- Issue:
 - Whether ICO need to deduct TDS?
- Issue is factual and case by case decision needs to be taken

Training/conference participation



LinkedIn payment

LinkedIn Recruiter

- Hiring platform for talented professionals that helps find, connect with and manage the people you want to be on your team
- Career Page to build employer brand
- Advertise job openings. These personalized and targeted ads appear on the right side of profiles to build your company's brand awareness and get candidates to apply to your open roles.

LinkedIn learning

- Personalized content that matches learners' skill gaps and professional goals
- A supportive, interactive community connects learners with peers and experts
- Rich insights to help leaders measure the impact of learning solutions

Linkedin payment

LinkedIn Marketing solutions

- Sponsored Content - Reach and engage a professional audience in the LinkedIn feed
- Sponsored Messaging - Engage your prospects in LinkedIn Messaging, where professional conversations happen
- Dynamic Ads - Engage prospects with ads automatically personalized to them
- Text Ads - Drive new customers to your business – on a budget that works for you – self-service pay-per-click (PPC) advertising platform

LinkedIn Sales Solution

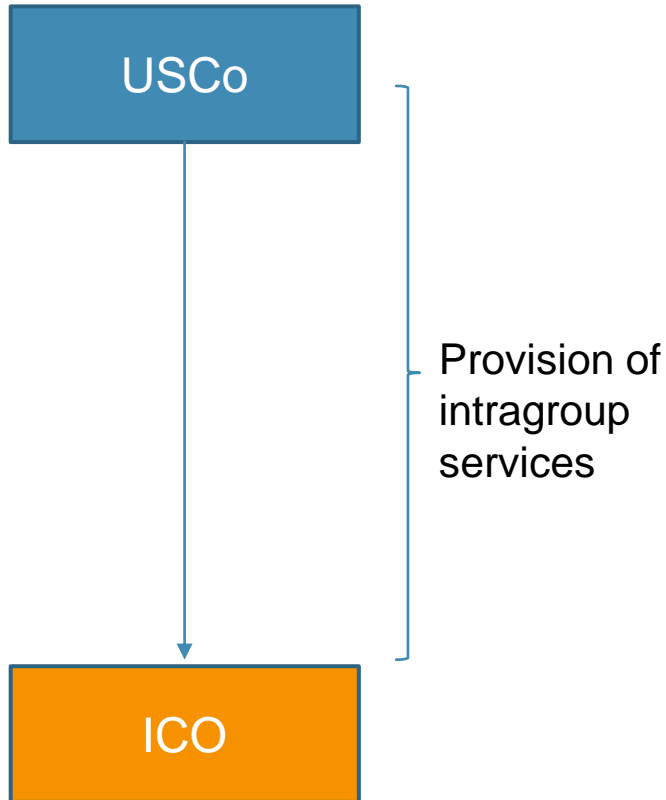
- Zero in on the right sales prospects and decision-makers. Easily save lists of target accounts, and leads and get notified of new matches
- Stay informed and up-to-date on your accounts and leads to turn modern selling and cold calling into warm conversations

Equalisation Levy 2016

Section 164 of Equalisation Levy

"specified service" means an online advertisement, any provision for digital advertising space or any other facility or service for the purpose of online advertisement and includes any other service as may be notified by the Central Government in this behalf"

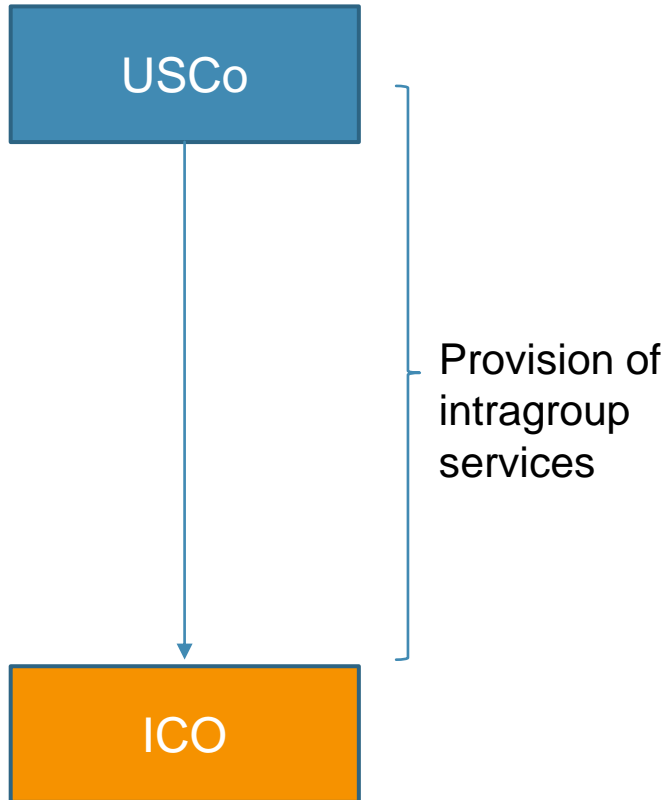
Intragroup services



Transaction

- USCO provides intra group services to all its AEs including ICO
 - IT software and IT services
 - Bulk purchase of software for entire group
 - Cost allocated on allocation key
- Whether taxable in hands of USCo?
- What if USCO merely pools costs from all its AEs across the world?

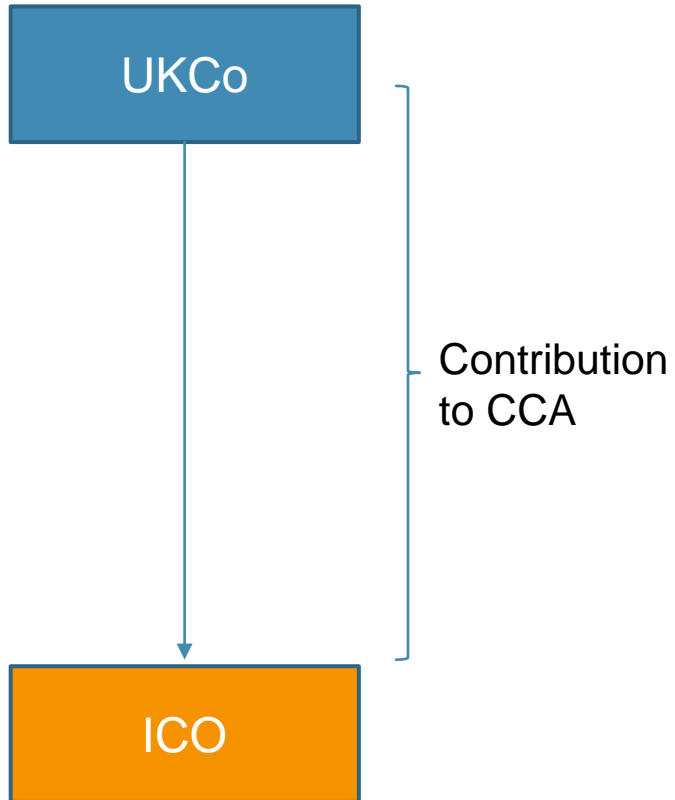
Intragroup services



Transaction

- What if third-party cost e.g. software license is treated as pass-through for transfer pricing purposes?
- Is US CO a beneficial owner of income?

Cost contribution arrangement for service



Transaction

- Various Indian and overseas pharma companies enter into cost contribution agreements to challenge patent law in EU
- UKCo aggregates the cost and incurs legal and professional expenses in the EU which involves various countries (some with make available and some without making available condition in DTAA)
- CCA specifically prohibits mark up
- Whether ICO will be required to deduct TDS?

Reimbursement

Group Charge back

- Illustrative chargeback:
 - Travel – loading boarding
 - Training cost, conferences
 - Marketing – exhibition stall, branding and marketing
 - Third-party consultant cost
 - Allocation of group cost – management, HR, marketing

Tax Position

- Reimbursement – the act of paying person who spent on your behalf
- Essential to distinguish reimbursement v/s service rendered at cost
- In reimbursement privity of contract is with payer and third party – essential for deciding tax position
- Issue in documentation - debit notes/group cost allocation sheet without back up of third-party invoice

Digitalization of Form 10F

Digitalisation of Form 10F

- Section 90(4) mandates NR to obtain TRC from his COR. In addition section 90(5) mandates NR to provide prescribed information in Form 10F
- Notification No 3/2022 dated 16 July 2022 ('Notification') requires Form 10F to be furnished electronically and verified in the manner prescribed
- NR will be required to log in to the income tax portal and obtain Form 10F in digitalised manner. This will require NR to have PAN in India and also authorised signatory to have digital signature

Key challenges



Notification No 3 of 2022
Form 10F to be obtained in Digital Form



Notification dated 12 December 2022
NR not having PAN and not required to obtain
PAN exempt from digital Form 10F till 31 March
2023



Notification dated 29 March 2022
NR not having PAN and not required to obtain
PAN exempt from digital Form 10F till 31
September 2023

Per Notification 10F is mandatory for NR who has PAN in India or who is required to obtain PAN in India

Illustrative impact cases

- Notification is expected to give rise to uncertainty in the following illustrative situations:
 - FTS payment satisfies requirement of the make available clause in DTAA
 - Software payment not taxable under DTAA pursuant to SC decision in case of Engineering Analysis Centre of Excellence (P.) Ltd v CIT [2021] 125 taxmann.com 42 (SC)
 - Import of goods which but for DTAA gives rise to SEP in India
 - Indirect transfer of shares not taxable as per DTAA
 - Capital gains on the sale of shares grandfathered under India-Mauritius DTAA , India-Singapore DTAA or NR to NR transfer no taxable under India-Netherland DTAA

Rule 21AB

- Rule 21AB(1) (prescribed under section 90(5)) requires NR to furnish the following information in Form 10F :
 - Status (individual, company, firm, etc.) of the assessee;
 - Nationality (in case of an individual) or country or specified territory of incorporation or registration (in case of others);
 - Assessee's tax identification number in the country of residence;
 - Period for which the residential status, as mentioned in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A, is applicable; and
 - Address of the assessee in the country or specified territory outside India, during the period for which the certificate, as mentioned in (iv) above, is applicable.

Rule 21AB

- Rule 21AB(2)

““The assessee **may not be required to provide the information** or any part thereof referred to in sub-rule (1) **if the information** or the part thereof, as the case may be, **is contained in the certificate referred to in sub-section (4) of section 90 or sub-section (4) of section 90A**”

- Most of the TRC already contains the information referred to in Form 10F. In such cases, the requirement of Form 10F is not applicable and consequently, digitalisation of Form 10F is not required

Other arguments

- Section 139A read with Rule 114 read with Rule 114B does not require NR to obtain PAN if income is not chargeable to tax pursuant to favourable tax treaty
- Notification is issued under Rule 131 which in turn is issued under section 295. Notification is not issued under section 90(5) and accordingly cannot override tax treaty
- Article 31 of the Vienna Convention provides that a treaty is to be interpreted "in good faith in accordance with the ordinary meaning to be given to the terms of the treaty in their context and in the light of its object and purpose. The domestic legislature cannot override tax treaty
- In spite of section 90(4), the Tribunal has held that TRC is not mandatory if otherwise NR can prove his residence [Skaps Industries India (P.) Ltd v ITO [2018] 94 taxmann.com 448 (Ahmedabad - Trib.); Ranjit Kumar Vuppu v ITO [2021] 127 taxmann.com 105 (Hyderabad - Trib.)]

Other arguments

- Court/Tribunal has unanimously held that section 206AA does not override tax treaty
 - Danisco India (P.) Ltd. v. Union of India [2018] 404 ITR 539
 - Infosys Ltd. v DCIT [2022] 140 taxmann.com 600 (Bangalore - Trib.)
 - Nagarjuna Fertilizers & Chemicals Ltd. v. Asstt. CIT [2017] 78 taxmann.com 264 (Hyd.);
- Section 206AA(7) read with Rule 37BC provides that the section is inapplicable if NR provides specified details. Details are identical to one prescribed in Form 10F. Thus, it can be contended that the Notification mandating digitalization of Form 10F contradicts Rules

Interplay with Transfer Pricing

- DTAA provides concessional rate e.g. 10%. This rate is subject to following conditions:

“Where, by reason of a special relationship between the payer and the beneficial owner or between both of them and some other person, the amount of royalties or fees for technical services paid exceeds the amount which would have been paid in the absence of such relationship, the provisions of this Article shall apply only to the last-mentioned amount. In such case, the excess part of the payments shall remain taxable according to the laws of each Contracting State, due regard being had to the other provisions of this Agreement”

Interplay with Transfer Pricing

- Extract from OECD Commentary on Article 12:

“It provides that in such a case the provisions of the Article apply only to that last-mentioned amount and that the excess part of the royalty shall remain taxable according to the laws of the two Contracting States due regard being had to the other provisions of the Convention.

The paragraph permits only the adjustment of the amount of royalties and not the reclassification of the royalties in such a way as to give it a different character, e.g. a contribution to equity capital. ”

- Royalty/FTS to the extent it meets ALP will be taxed at 10%. Excess taxable at 20% (plus surcharge and cess)

Interplay with Transfer Pricing

- TP and TDS obligation needs to be factored carefully for following payments
 - Royalty payment – appropriate rate, aggregate v/s transactional approach v/s DEMPE
 - Marketing Intangible - AMP cross charge – matter before Supreme Court
 - Management cross charge – satisfaction of benefit test, service v/s shareholders function, duplicated cost, adequate back up document to prove performance of service
 - Allocation of group cost – relevance to Indian companies, cost driver, appropriateness of mark up charged
 - APA and MAP application – how agreement will impact India Company TDS obligation if APA/MAP authorities decides excess payment should be repatriated back to India

NR obligation to file ROI

- Section 115A(5) provides that NR need not file ROI if its income consists of royalty/FTS and TDS is deducted at rate not less than specified in section 115A(1)(b)
- NR availed benefit of section 115A(5) and did not file ROI in following cases
 - TDS is deducted at 10% plus cess and surcharge
 - TDS deducted at DTAA rate (say 10%). Since DTAA rate is not less than erstwhile section 115A rate (10%), no ROI was filed
- Post amendment, rate prescribed in section 115A(1)(b) is 20%. Accordingly, NR will have to be file ROI in case of NR entities availing DTAA benefit

Interplay with Section 206AA

- If NR does not have PAN in India, section 206AA requires deduction of TDS at higher of following rate

TDS Rate	Comment
Rate specified in relevant provision of this Act	Section 195 does not prescribe rate but refers to rates in force
Rate or rates in force	<ul style="list-style-type: none">Section 2(37A)(iii) provides rates in Finance Act or DTAA rate. Part II to Schedule to Finance Act 2023 specifies 20% rate which needs to be increased by cess and surchargeSurcharge depends upon total income, category of assessee i.e. corporate or non corporateCess applies irrespective of income
Rate of 20%	<ul style="list-style-type: none">Judicially, it is held that 20% rate need not be increased by surcharge and cess

Interplay with section 206AA

- Rule 37BC provides that higher rate prescribed in section 206AA will not apply to FTS/royalty payment if deductee furnishes following details and documents:
 - Name, email-id, contact number
 - Address
 - TRC
 - Tax Identification Number
- If NR does not furnish aforesaid details and documents, higher rate of section 206AA i.e. 20% plus applicable surcharge and cess (higher than 20%) will be applicable

Transitional Provision

- Provision is effective from 1 April 2023. It will impact all existing contracts and agreement
- Section 195 applies on payment or credit whichever is earlier. Services received and invoice booked upto 31 March 2023 or year end provision for 31 March 2023 even if paid in FY 23-24 will continue to be governed by old law i.e. 10% rate

Thank You

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