



ज्ञानं परमं बलम्

THE CTC NEWS

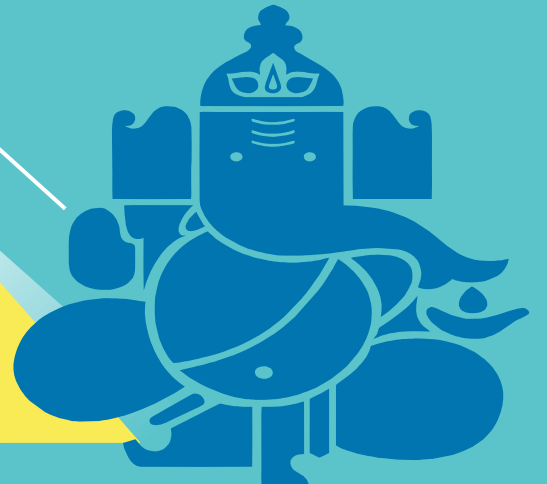
Monthly Newsletter of The Chamber of Tax Consultants

(For Private Circulation - Members Only)

SEPTEMBER 2022



गणानां त्वा गणपतिं हवामहे
कविं कवीनामुपमश्रवस्तमम् ।
ज्येष्ठराजं ब्रह्मणां ब्रह्मणस्पत
आ नः शृण्वन्नूतिभिः सीद सादनम् ॥



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If members have any query, kindly contact the following staff members.

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Bindu Mistry : Manager-Technical - 9637692312 Manisha Kasbe : Manager-Accounts - 8104816841

Helpdesk: (1) Events: Mr. Pradeep Nambiar / Mr. Anand Kadam Email: events@ctconline.org

(2) Accounts: Ms. Manisha Kasbe Email: accounts@ctconline.org (3) Journal: Ms. Bindu Mistry Email: jou@ctconline.org

(4) Membership: Ms. Savita Mane Email: member@ctconline.org

THE CHAMBER OF TAX CONSULTANTS

Dear Member,

This new year we intend to streamline the office administration by allocating different email ids for improvising our communication system. Instead of one email id for all the staff, we have assigned Email ids to the staff in work allocated to them. For ease of reference, a chart is prepared giving a list of email ids, area of work, and staff handling the said area of work. The same is listed as under:

Sr. No.	Email ID	Area of Work	Staff handling the area of work
1	manager@ctconline.org	General Queries	Mr. Hitesh Shah, <i>Chief Manager</i>
2	events@ctconline.org	All event-related issues like webinar, conference, study circle/group meeting, payment related to events	Mr. Pradeep Nambiar / Mr. Anand Kadam/ Ms. Neha Kadakia/ Mr. Dinesh Dalvi
3	accounts@ctconline.org	accounts related issues	Ms. Manisha Kasbe/ Ms. Savita Mane
4	jou@ctconline.org	Chambers Journal printing matter, newsletter matter and other related matters	Ms. Bindu Mistry/ Ms. Neha Kadakia
5	it@ctconline.org	All website and social media related matters	Mr. Dinesh Dalvi/ Mr. Pradeep Nambiar
6	member@ctconline.org	Members queries such as Renewals/ journal not received/change of address etc	Ms. Manisha Kasbe/ Ms. Savita Mane
7	office@ctconline.org	Will be used parallelly for 3-6 months. Thereafter, it will be used for communication with members only.	Ms. Savita Mane/ Ms. Neha Kadakia

The members are requested to send emails on the above mentioned emails for smooth functioning of Chambers.

We solicit your wholehearted co-operation for smooth functioning of the Chambers office.

Thanks and regards,

For The Chamber of Tax Consultants

Sd/- (Vijay Bhatt) Sd/- (Mehul Sheth)

Hon. Joint Secretaries

Membership & PR

Chairman: Premal Gandhi

Co-Chairperson: Ashita Shah

Convenors: Bandish Hemani, Tanvi Vora

Advisor: Sujal Shah

Developing business systems is a critical part of being a successful entrepreneur. Not everyone is aware how powerful and essential these processes are to achieve the goals. Having baseline business processes in place would lead to powerful time management, increased productivity, realising in increased profits which all entrepreneurs strive to achieve. The Membership and Public relations committee of Chamber of Tax consultants has organised this unique webinar on 'Setting up Systems and Processes in Company'

SAS Meeting on Setting up Systems and Processes in Company (Virtual Mode)

Speaker: CA Srinivas Vakati (He specializes in Setting Up Scalable Systems and Processes so they Spend 80% Less Time in Day-To-Day Operations And More Time in Business Development.)

Tuesday, 13th
September, 2022

05.30 p.m. to
07.30 p.m.

What will you learn in this workshop?

- How to build systems and processes for your Organisation and make it process driven.
- How to write SOP's
- How to create dashboards / MIS for your Organisation.
- One habit you must develop if you want to 10x your productivity
- One routine you must follow if you want to improve your team productivity.
- Step by step plan to implement post the workshop.

**All are cordially
invited**

Commercial & Allied Laws Committee

Chairman: Dharan Gandhi

Vice-Chairman: Makarand Joshi

Vice-Chairperson: Mallika Devendra

Convenor: Gautam Mota, Ranit Basu,
Ravi Sawana

Advisors: Anish Thacker, K. Gopal

Recently, the Hon'ble Supreme Court gave a landmark ruling on various aspects and concepts under the Prevention of Money Laundering Act, 2002 in case of Vijay Madanlal Choudhary & Ors. vs. UOI & Ors. (Special Leave Petition (Criminal) No. 4634 of 2014). The Supreme Court adjudicated over 240 civil and criminal writ petitions, appeals etc. involving numerous questions of law under the PMLA and gave findings on as many as 20 significant issues and aspects under PMLA, such as parameters and concept of punishment for money laundering, confirmation of provisional attachment, search and seizure, arrest, burden of proof, bail, powers

Lecture Meeting on Recent Supreme Court decision in Vijay Madanlal Choudhary & Ors. under Prevention of Money Laundering Act, 2002 (Virtual Mode)

Thursday, 15th
September, 2022

05.00 p.m. to
07.00 p.m.

of authorities regarding summons, production of evidence, Special Courts etc. The ruling of the Hon'ble Supreme Court is confined to the adjudication on questions of law and adjudication on merits of each case will have to be done by the respective Courts where the issues are pending. To understand the nitty-gritties of the arguments of the parties and ruling of Supreme Court on crucial legal aspects under PMLA, a webinar has been planned on the above subject.

**All are cordially
invited**

Sr. No.	Topic	Speaker
1.	Recent Supreme Court decision in Vijay Madanlal Choudhary & Ors. under Prevention of Money Laundering Act, 2002	Dr. Dilip K. Sheth, B.Com (Hons.), FCA, LLM, Ph. D(Law)

Commercial & Allied Laws Committee

Chairman: Dharan Gandhi
Vice-Chairman: Makarand Joshi
Vice-Chairperson: Mallika Devendra
Convenor: Gautam Mota, Ranit Basu, Ravi Sawana
Advisors: Anish Thacker, K. Gopal
Co-ordinator: Kaushik Jhaveri

Section 454 of The Companies Act 2013 read with Companies (Adjudication of Penalties) Rules, 2014 and Companies (Adjudication of Penalties) Amendment Rule 2019 provide for adjudication mechanism and deal with the manner and procedure for adjudication of penalties. The Registrar of Companies (RoC) acts as the Adjudicating Officer for their respective jurisdiction. Recently, we have seen many cases, where adjudication proceedings have been conducted by the ROC in arbitrary and inconsistent manner.

Lecture Meeting on Adjudication and Compounding procedures under Companies Act, 2013 (Virtual Mode)

Saturday, 17th September, 2022

04.00 p.m. to 06.00 p.m.

All are cordially invited

Section 441 of the Companies Act 2013 deals with compounding of certain offences and the procedures for compounding which would become pertinent to avoid prosecution.

A lecture Meeting has been planned on the above subjects which will be immensely beneficial to professionals including Chartered Accounts, Lawyers and Company Secretaries.

Sr. No.	Topic	Speaker
1.	Adjudication and Compounding procedures under Companies Act, 2013	Dr. S. K. Jain, CS

Study Circle & Study Group

Chairman: Ashok Sharma
Vice-Chairman: Dipesh Vora
Convenor: Dhaval Shah, Dinesh R. Shah

Study Circle Meeting on Issues in Clause 30C & Clause 44 of Tax Audit Report (Jointly with Indirect Taxes Committee) (Hybrid Mode)

Venue: Chamber Office,
 3, Rewa Chambers, Ground Floor,
 31, New Marine Lines, Mumbai-400 020

Tuesday, 6th September, 2022

06.00 p.m. to 08.15 p.m.

Tax Audit form had undergone multiple changes in the past. Of these, 2 Significant clauses, i.e. Clause 30C and Clause 44 were deferred by Government from time to time. But now, reporting under these clauses has become mandatory and the same require tax auditor to verify and certify the breakup of total expenditure of entities registered or not registered under

the GST. Reporting and certification of these aspects involve crucial issues, which need timely deliberation. With a view to bring some clarity on these aspects, The Study Circle & Study Group Committee jointly with Indirect Taxes Committee of the Chamber of Tax Consultants has planned a Study Circle Meeting on September 6, 2022.

Sr. No.	Topics	Speakers
1.	Issues in Clause 30C of Tax Audit Report	Dr. (CA) Mayur Nayak
2.	Issues in Clause 44 of Tax Audit Report	CA Rajiv Luthia Moderator: CA Ashok Mehta
Fees		
Study Circle Members & Indirect Taxes Study Circle Members		NIL
CTC Members		₹ 200/- + ₹ 36/- (18% GST) = ₹ 236/-
Non-Member		₹ 400/- + ₹ 72/- (18% GST) = ₹ 472/-

International Taxation Committee

Chairman: Kirit Dedhia

Co-Chairperson: Karishma Phatharphekar

Vice Chairman/Chairperson: Isha Sekhri
Shabbir Motorwala

Convenors: Kartik Mehta,
Niraj Chheda, Vishal D. Shah

International Taxation Study Circle Meeting on Master File Documentation - Practical Aspects and Issues (Virtual Mode)

Thursday, 8th
September, 2022

06.00 p.m. to
08.00 p.m.

The International Taxation Committee of The Chamber of Tax Consultants (CTC) has organised an International Taxation Study Circle Meeting online on "Master File Documentation - Practical Aspects and Issues". It is scheduled on 8th September, 2022.

Coverage:

- Background - BEPS Action 13
- Background - What must a Master File Contain?
- Background of Indian regulations - Section 92D(4), Rule 10DA, Penalties u/s 271AA(2)
- Master File-related forms - when must Form 3CEAA Part A, full Form 3CEAA and Form 3CEAB be filed?
- Comparison between Master File under Indian Regime and as recommended by OECD
- Practical Aspects relating to additional requirements for Form 3CEAA
- Practical Aspects relating to format of information required (attachments, CSVs, tables, etc)
- Planning for Master File assignments - Data Gathering
- Planning for Master File assignments - Sensitive Information
- Practical Aspects relating to Form 3CEAA Part A and Form 3CEAB
- Practical Aspects relating to review of Form 3CEAA, entry of information into Online Form and signing & uploading of Form 3CEAA

Fees

International Taxation Study Circle Members

NIL

CTC Members

₹ 200/- + ₹ 36/- (18% GST) = ₹ 236/-

Non-Member

₹ 300/- + ₹ 54/- (18% GST) = ₹ 354/-

Sr. No.	Topic	Speakers
1	Master File Documentation - Practical Aspects and Issues	CA Sagar Jhalani, Mr. Kunal Sawardekar, CA Chaitanya Maheshwari



The Chamber of
Tax Consultants

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ADVANCED WORKSHOP



ANTI ABUSE PROVISIONS UNDER INCOME TAX ACT



Key Topics covered

Gift tax (S. 56(2)(x)), Fair-value based taxation for Transferor (S. 50C, S. 50CA, S. 43CA), Securities Premium received on issuance of shares (56(2)(viib)), Bonus stripping, Dividend Stripping, etc.



2022

Note: A pre-recorded session for the participants on history, background and broad overview of the anti-abuse provisions by CA Vinod Ramachandran shall be provided.



07/10/22
Fri
5 PM to 6:30 PM

Issues and controversies relating
to Shares & Securities
S. 56(2)(x), S. 50CA and S. 96

CA N. C.
Hegde



07/10/22
Fri
6:30 PM to 8 PM

Issues and controversies relating
to Shares & Securities
S. 56(2)(viib) and Rule 11UA

CA Anish
Thacker



08/10/22
Sat
10 AM to 11:30 AM

Issues and controversies relating
to immovable property
S. 50C, S. 56(2)(x) and S. 43CA

CA Ketan
Vajani



08/10/22
Sat
11:30 AM to 1 PM

Issues & controversies w.r.t.
Exemptions u/s 56(2)(x) like Gift
to relative, settlement of Trust,
receipt from charities, few S. 47
transactions.

CA Vishal
Gada



08/10/22
Sat
1 PM to 2:15 PM

Issues and controversies relating
to Non-residents like place of
receipt, benefit under DTAA, S. 9.

CA Ganesh
Rajgopalan



Member: 1000 + GST | Non-member: 1500 + GST
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DIRECT TAXES COMMITTEE

Important Decisions under GST and Service Tax Laws

By Vinay Kumar Jain and Jay Chheda, Advocates

1. Whether Service Tax is leviable on the sale of pre-packaged software?

Facts and Pleadings: Quick Heal Technologies Ltd. ('Quick Heal') rendered taxable services, inter alia, under the category of "Information Technology Software Service" and was also engaged in the development and sale of Quick Heal brand Antivirus Software which is sold along with the license code/product code on the replicated CDs/DVDs to the end-customers in India.

The assessee did not discharge service tax during the period prior to 01.07.2012 on the above-mentioned activity of sale of software through the dealers/distributors to the end-customers in India. The department alleged that assessee was liable to pay service tax under the category Information Technology Software Services on the consideration received for the supply of license codes/keys in retail packs to the end-customers.

The CESTAT decided the case in favour of the assessee and held that the Antivirus Software did not have an element of interactivity. A software can only be said to be interactive only when the user has exchange of information or when there is action and communication between the software and the user. No manual input is required to operate an antivirus software as it acts automatically upon detecting a virus. Therefore, it does not satisfy the requirement of 'information technology software'. The Tribunal also relied on the Hon'ble Supreme Court's decision in the case of **Tata Consultancy Services v. State of Andhra Pradesh**, wherein it was stated that pre-packaged/canned software would be treated as goods. Moreover, once the software is put on a medium like a CD/DVD and then sold, such software would be treated as goods. The Supreme Court further held that canned software supplied in CDs would be "goods" chargeable to sales tax/VAT and no service tax can be levied.

The Department challenged the CESTAT order before Supreme Court and contended that the principal contention in TCS judgment was different from that in the present case. In TCS, the question before the Court was whether canned

software sold by the assessee be categorized as "Goods" under the Andhra Pradesh General Sales Act, 1957 and hence, assessable to sales tax? The question in the present case is whether canned software can be considered a service or not. The Department contended that the entire transaction could be split in two parts: the replication of the software on CD/DVDs from the Master CD and, the supply to end-users under End User Licensing Agreement. It is the contention of the department that second part of the transaction is the issue at hand.

Supreme Court Judgement: The Hon'ble Supreme Court observed that under Section 65B(44) of the Finance Act, 1994, the new definition of the term 'service' makes it clear that service will not include those activities which include transfer, delivery of supply of any goods which is deemed to be sale within the meaning of Article 366(29A) of the Constitution. In the case of **Tata Consultancy Services**, the Supreme Court observed that the correct test to determine whether a property was "goods" is whether the item is question is capable of abstraction, consumption, and use and whether it can be transmitted, transferred, delivered, stored, possessed, etc. It was held that the same was possible in the case of canned and uncanned software when stored on a CD/DVD or any medium and therefore, they would be classified as goods.

The Supreme Court further observed that as held in the case of **Bharat Sanchar Nigam Ltd. v. Union of India**, a contract cannot be vivisected or split into two. Once a lumpsum amount has been charged for the sale of CD along with software and sales tax has been paid for the same, the Revenue cannot levy service tax on the very same amount. Accordingly, the Hon'ble Supreme Court dismissed the appeal filed by the department and settled the issue in favor of the assessee.

Commissioner of Service Tax Delhi Vs. Quick Heal Technologies Limited – Order dated 5.8.2022 in Civil Appeal No. 5167 of 2022

2. Whether service tax could be levied on service portion in a Composite Works Contracts prior to 1.6.2007 and whether the Supreme Court decision in the case of Larsen & Toubro Ltd be referred to Larger Bench?

Facts and Pleadings: A batch of Civil Appeals were filed before the Hon'ble Supreme Court and Revenue prayed to the Court to review/reconsider its judgement in the case of Commissioner, Central Excise and Customs Kerala Vs Larsen and Toubro Ltd. 2015 – TIOL-187-SC and pleaded to refer the same to a Larger bench of Supreme Court.

The issue involved was whether service tax could be imposed on the service portion of a Composite Works Contract prior to the 2007 amendment to the Finance Act, 1994 which introduced Section 65(105)(zzzza) pertaining to Works Contract Services.

While Revenue did not dispute the fact that the issue abovementioned has already been squarely covered by the Supreme Court decision in the case of Larsen & Toubro, it was still their contention that the issue of service tax being leviable or not on Works Contracts prior to the 2007 amendment needs to be revisited. In support of their prayer, the Revenue argued that even prior to the Finance Act, 2007 an elaborate mechanism existed to segregate the value of goods component from the service component in a composite contract of supply of goods and services. It cannot be said that there was no machinery provision to charge service component in a Composite Works Contracts.

The assessee in their counter arguments contended that, in the case of Larsen & Toubro, it was specifically observed that a taxable service covers only service simpliciter contracts prior to 2007 and not the Composite Works Contracts. It was further contended that seven years have passed since the Supreme Court rendered its decision in Larsen & Toubro, and thereby Courts and Tribunals all over the country have placed reliance on this Court's decision and decided the cases. The reference would upset the decisions

already taken by Tribunals and lower courts. The assessee also stressed on the Principle of Stare Decisis and the need to maintain consistency and stability in the legal system, especially when the decision already rendered follows the rules of logic and is not contrary to any settled principles of law. Further assessee contended that Revenue made no efforts to file a review application in the past seven years since the judgement in L&T was rendered.

Supreme Court's Judgement:

The Supreme Court held that if Revenue was so serious in their view that the decision of this Court in the case of Larsen & Toubro requires reconsideration, then Revenue should have filed a review application at that stage or even later, but no such attempt was made. Merely because in the later cases the amount of service tax levied might be higher, cannot be a ground to pray for reconsideration of the earlier binding decision.

The Court, while placing reliance on prior judgements, further observed that the Doctrine of precedents and stare decisis are the core values of a legal system. They allow us to bring certainty, stability, and continuity in our legal system. The Court further stated that Judges owe a duty to the concept of certainty of law, therefore they often justify their holdings by relying upon the established tenets of law. When a decision is rendered by the Court, it acquires a reliance interest and society reorganizes itself based on the present legal order.

It was also observed that, before the Court revises a judgement, the Court must be able to satisfy itself that the same is necessary in the interest of public good. It is only when a proposition is contradicted by a subsequent judgement of the same Bench, or it is apparent that the proposition held is no longer workable with present times or is contrary to a well-established principle, only then a reference can be made to a Larger bench.

Based on the precedents of this Court on the Principle of Stare Decisis, the Court concluded that as the case of Larsen & Toubro has stood the test of time and has never been doubted before.

In the past seven years, the said decision has been relied upon by lower courts and Tribunals all over the country, and if the prayer of the Revenue is to be accepted, then it will affect many other cases wherein the courts have placed reliance on Larsen & Toubro and moreover, may unsettle law that is being consistently followed since 2015.

In conclusion, the prayer of the Revenue to refer the issue to Larger Bench was dismissed.

Total Environment Building Systems Pvt Ltd & Ors Vs. Deputy Commissioner of Commercial Taxes and Ors. - 2022-TIOL-62-SC-ST

3. **Whether inadvertent payment of IGST instead of CGST and SGST be adjusted against CGST and SGST demand?**

Facts and Pleadings: The Petitioner is engaged in business of execution of works contracts, manufacturing and sale of machinery. Petitioner is registered in the state of Andhra Pradesh. The Petitioner received work order from Ministry of Defense, New Delhi related to execution of work on defense vessels. The said work had to be carried out in line with the technical specifications given by the department of defense and according to terms of contract. The bills for the same were to be raised in the name of Programme Director, Headquarters of ATPV (Advance Technology, Vessel Programme Wing of the Ministry of Defense, New Delhi). The said work was physically undertaken at Vishakhapatnam. The Petitioner

collected IGST and discharged the same since as per Petitioner the place of supply is New Delhi.

Subsequently, the department issued a show cause notice proposing to treat the transaction as intra-state supply of goods within the state of Andhra Pradesh instead of interstate supply of goods. The department passed order treating the transaction as intra-state supply and levied CGST and SGST and did not adjust the IGST already paid by the Petitioner.

The Petitioner filed Writ Petition seeking to quash the order passed by adjudicating authority or direct the adjudicating authority to adjust the amount paid as IGST towards the demand of CGST and SGST.

High Court judgment:

The Hon'ble High Court upheld the order of adjudicating authority and held that officer cannot make adjustment of IGST paid against the liability of CGST and SGST. The High Court held that the Petitioner may claim refund of IGST in accordance with the provision of the act after payment of CGST and SGST and in view of the same, the contentions of the Petitioner were held not tenable. The High Court directed the Petitioner to pay CGST and SGST amount due and then claim refund of the amount already paid towards IGST.

Walchandnagar Industries Limited Vs The Assistant Commissioner - ST - 2022-TIOL-1111-HC-AP-GST

Note : THE FULL DECISIONS CAN BE DOWNLOADED FROM THE WEBSITE WWW.CTCONLINE.ORG UNDER SEMINAR PRESENTATIONS - UNREPORTED DECISIONS

Unreported Tribunal Decisions

By Ajay R. Singh Advocate and CA Rohit Shah

1. **S. 41(1): - Remission/Cessation of Trading Liability- Assessee Failed to Furnish Confirmation from Loan Creditors**

Facts:

Assessee undertook unsecured loans and accordingly, he was asked to furnish confirmation from loan creditors. Since the assessee did

not furnish confirmations from some of the creditors and also some of the confirmations produced by the assessee did not contain PAN; the AO concluded that the assessee failed to establish creditworthiness of the lenders. Thus, the AO treated such amount as cessation of liability under section 41(1). On appeal, CIT(A)

confirmed the addition holding that despite several opportunities, the assessee could not furnish any further confirmation from the loan creditors.

Held:

Admittedly, it was loan creditors and not a trading liability. So, assessee did not obtain allowance or deduction in computing profits and gains of business or profession in respect of assessment of any year. Therefore, the first condition enumerated under section 41(1) did not have application to the facts of instant case. Hence, the addition made by AO and sustained by CIT(A) under section 41(1) was deleted.

KA Rame Gowda vs. ACIT, Exemption
[ITA No.456/Bang/2019]

2. Income from undisclosed sources-Addition under section 68-Receipt of unsecured loan-Section 133(6) notice remained unserved

Facts:

Assessee received unsecured loan from (P). AO doubted creditworthiness of the lender and issued notice under section 133(6) which remained unserved. Therefore, AO treated loan amount received by assessee as unexplained credit under section 68.

Held:

AO had not disputed the identity of lender, rather made addition solely alleging creditworthiness. So far as creditworthiness was concerned, assessee had furnished audited balance-sheet of P which duly incorporated all the entries once, assessee discharged the onus as required under section 68, it could not be penalized for non-compliance of notice under section 133(6) by the lender especially when section 133(6) notice remained unserved, rather notice remained uncomplied with.

Mahalaxmi Saws (P). Ltd. v. ITO
[ITA No. 280/JP/2019] AY 2012-13

3. Appeal (Tribunal)--Delay in filing appeal-Condonation of delay-non-receipt of notice of hearing

Facts:

There was a delay of 655 days in filing of this appeal, attributed to the fact that neither the notice of hearing had been received by the assessee from CIT(A) nor the order passed by the latter. The assessee could come to know about the order of CIT(A) on going through the ITBA portal. Only then, he could file appeal before the ITAT.

Held:

The Tribunal, under section 253, may admit an appeal or cross-objection after the expiry of prescribed period, if it is satisfied that there was sufficient cause for not presenting it within that period. The expression 'sufficient cause' for condonation of delay in section 5 of Limitation Act, 1963 should receive a liberal construction so as to advance the substantial justice, especially when no negligence or inaction or want of bona fide is imputable to the assessee. In every case of delay, there can be some lapse of the litigant concerned. That alone is not enough to turn down the plea and to shut the doors against him. If explanation does not smack of mala-fide or does not put forth a dilatory strategy, the Court must show utmost consideration to such litigant. Further, the length of delay is immaterial, it is the acceptability of the explanation and that is the only criteria for condoning the delay. Thus, looking into the reasons, advanced by the assessee that he had no knowledge of either any notice given by the CIT(A) or any order passed by him subsequently, coupled with the fact that the revenue had neither refuted the contention of the assessee nor had brought anything to record to validate that copy of either any notice or any order from CIT(A) was duly served upon the assessee, the delay in filing of appeal by the assessee was condoned and also the case was restored to the file of CIT(A).

Pepperazzi Hospitality (P). Ltd. v. ITO
[ITA No. 448/Ahm/2020] AY 2015-16

Note : THE FULL DECISIONS CAN BE DOWNLOADED FROM THE WEBSITE WWW.CTCONLINE.ORG
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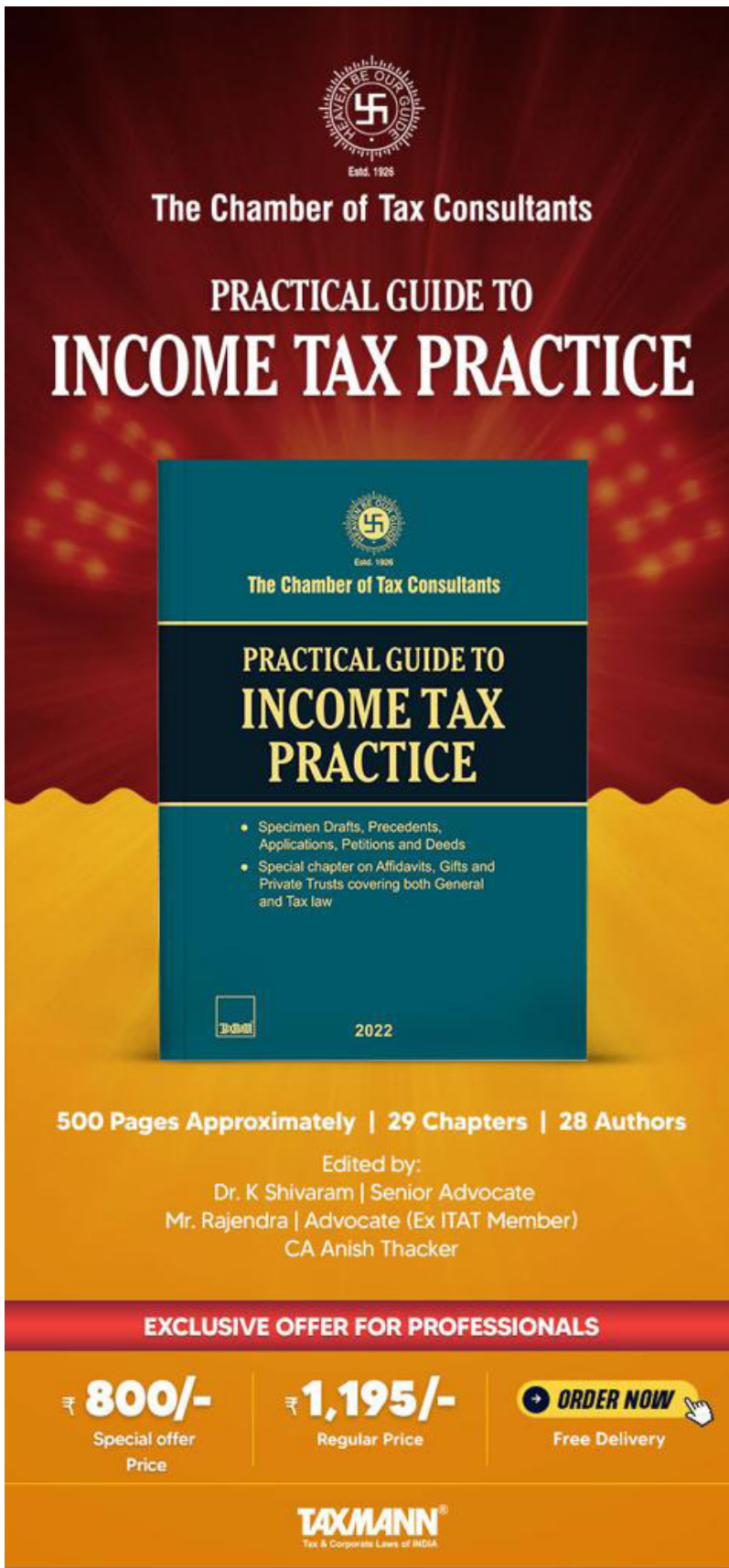
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Editors:

Sr. Adv. Saurabh Soparkar
CA Nihar Jambusaria
CA Anish Thacker



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2022

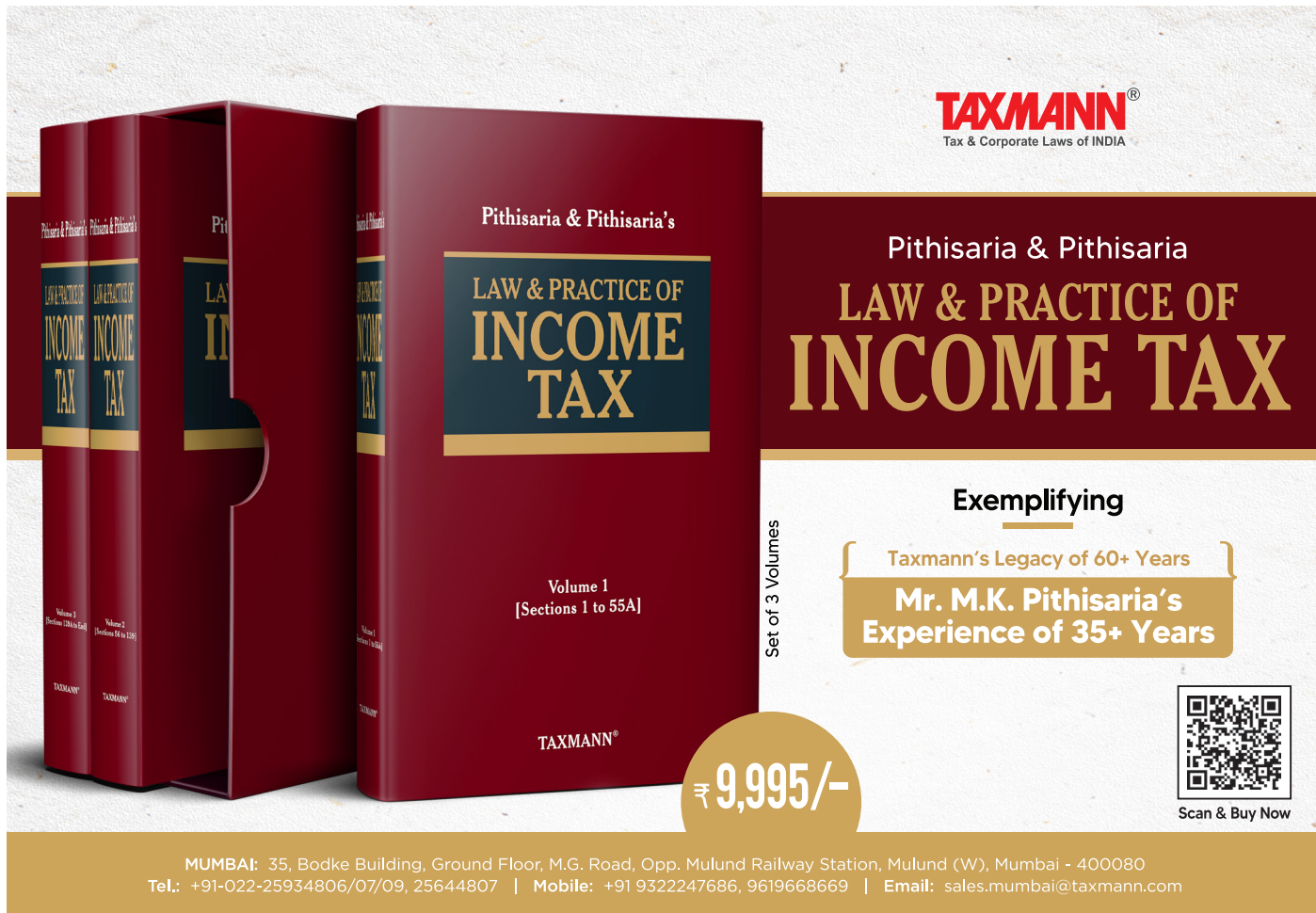
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Mr. Rajendra | Advocate (Ex ITAT Member)
CA Anish Thacker

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