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# THE CTC NEWS

Monthly Newsletter of The Chamber of Tax Consultants

(For Private Circulation - Members Only)

JUNE 2022

WITH YOUR  
**HANDS**  
CARVE OUT  
YOUR OWN  
**DESTINY.**

— GURU NANAK



”

*Contemplate and reflect upon knowledge  
and you will become a benefactor to others.*



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

Hitesh G. Shah : *Chief Manager* - 9821889249 | Pradeep Nambiar - *Manager-Events* - 8080254129  
Bindu Mistry : *Manager-Technical* - 9637692312 Manisha Kasbe : *Manager-Accounts* - 8104816841

**Helpdesk: (1) Events: Mr. Pradeep Nambiar / Mr. Anand Kadam Email: [events@ctconline.org](mailto:events@ctconline.org) (2) Accounts: Ms. Manisha Kasbe Email: [accounts@ctconline.org](mailto:accounts@ctconline.org) (3) Journal: Ms. Bindu Mistry Email: [jou@ctconline.org](mailto:jou@ctconline.org) (4) Membership: Ms. Savita Mane Email: [member@ctconline.org](mailto:member@ctconline.org)**

## NOTICE OF THE NINETY FIFTH ANNUAL GENERAL MEETING

Notice is hereby given that the **Ninety Fifth Annual General Meeting of THE CHAMBER OF TAX CONSULTANTS** will be held at Garware Club House, Wankhede Stadium, D Road, Churchgate, Mumbai-400 020 on Monday, July 4, 2022 at 4.30 p.m. to transact the following business:

1. To read and adopt the minutes of the 94th Annual General Meeting held on July 3, 2021.
2. To consider the Annual Report of the Managing Council for the year 2021-22.
3. To consider and adopt the Annual Audited accounts for the year ended March 31, 2022.
4. To appoint auditors for the financial year 2022-2023 and fix their honorarium.
5. To announce the results of the elections of President and fourteen Members of the Managing Council
6. Any other matter with the permission of the Chair.

FOR AND ON BEHALF OF THE MANAGING COUNCIL

Sd/-

Place: Mumbai

Neha Gada / Mehul Sheth

Dated: April 19, 2022

Hon. Jt. Secretaries

Office: 3, Rewa Chambers, 31,  
New Marine Lines, Mumbai-400 020.

### Notes:

1. If there is no quorum by 4.30 p.m. the meeting will be adjourned for half an hour and the members present at such adjourned meeting shall constitute the quorum.
2. As per the decision taken at 86th Annual General Meeting, Annual Report would be circulated in electronic form. It shall also be available on the Chamber's website after 15th June, 2022. Any member desiring physical copy can send written request and get it collected from Chamber's office after 15th June, 2022. Alternatively, can also send written request for sending it by post or courier.
3. The members are requested to send their queries, in writing, if any, on the Statements of Accounts and Annual Report for the year 2021-22 to the Hon. Jt. Secretaries at least four days before the day of the Annual General Meeting.
4. The AGM will be followed by the felicitation of the winners of the Dastur Essay Competition.

## 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>Manager</i>  |
| 2       | events@ctconline.org   | All event-related issues like webinar, conference, study circle/group meeting, payment related to events | Mr. Pradeep Nambiar /<br>Mr. Anand Kadam/<br>Ms. Neha Kadakia/<br>Mr. Dinesh Dalvi |
| 3       | accounts@ctconline.org | accounts related issues  | Ms. Manisha Kasbe/<br>Ms. Savita Mane  |
| 4       | jou@ctconline.org      | Chambers Journal printing matter, newsletter matter and other related matters                            | Ms. Bindu Mistry/<br>Ms. Neha Kadakia  |
| 5       | it@ctconline.org       | All website and social media related matters   | Mr. Dinesh Dalvi/<br>Mr. Pradeep Nambiar   |
| 6       | member@ctconline.org   | Members queries such as Renewals/ journal not received/change of address etc                             | Ms. Manisha Kasbe/<br>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/<br>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/- (Neha Gada)      Sd/- (Mehul Sheth)

*Hon. Joint Secretaries*

# RENEWAL NOTICE – 2022-23

## SUB: PAYMENT OF ANNUAL MEMBERSHIP FEES FOR 2022-23

Dear Members,

15th February, 2022

It is our privilege to have been of service to you over the years. We truly appreciate and value your association. It is time to renew annual membership and subscription of The Chamber's Journal, Study Group and Study Circle Meetings and other subscription of The Chamber of Tax Consultants ("The Chamber"). The renewal fees for Annual Membership, Study Group and Study Circle and other Subscription for the financial year 2022-2023. We thank you for your subscription. Your involvement is important and very much appreciated. We hope you will always continue to support The Chamber in its activities and growth as done in the past.

Thanking You,

**For The Chamber of Tax Consultants**

**CA Vijay U. Bhatt**

*Hon. Treasurer*

| Sr. No.    | Particulars   | Fees  | GST @18% | Total |
|------------|---|-------|----------|-------|
| <b>I</b>   | <b>MEMBERSHIP</b>   |       |          |       |
| 1          | LIFE MEMBERSHIP FEES  | 15000 | 2700     | 17700 |
| 2          | ORDINARY MEMBERSHIP FEES - YEARLY (APRIL, 22 TO MARCH, 23)  | 2500  | 450      | 2950  |
| 3          | ADMISSION FEES - ORDINARY MEMBERSHIP  | 750   | 135      | 885   |
| 4          | ASSOCIATE MEMBERSHIP - YEARLY (APRIL, 22 TO MARCH, 23)  | 7500  | 1350     | 8850  |
| 5          | ADMISSION FEES - ASSOCIATE MEMBERSHIP   | 1000  | 180      | 1180  |
| 6          | STUDENT MEMBERSHIP - INCLUDING E JOURNAL (APRIL, 22 TO MARCH, 23)   | 500   | 90       | 590   |
| 7          | COURIER CHARGES FOR CHAMBER'S JOURNAL (OPTIONAL)  | 339   | 61       | 400   |
| <b>II</b>  | <b>CHAMBER'S JOURNAL SUBSCRIPTION - YEARLY ( HARD COPY )</b>  |       |          |       |
| 1          | JOURNAL SUBSCRIPTION - LIFE MEMBERS   | 1350  | 0        | 1350  |
| 2          | JOURNAL SUBSCRIPTION - NON MEMBERS  | 2500  | 0        | 2500  |
| 3          | JOURNAL SUBSCRIPTION - STUDENT MEMBERS  | 1000  | 0        | 1000  |
| <b>III</b> | <b>CHAMBER'S E - JOURNAL SUBSCRIPTION (SOFT COPY )</b>  |       |          |       |
| 1          | E JOURNAL SUBSCRIPTION – FOR LIFE MEMBERS (APRIL, 22 TO MARCH, 23)  | 700   | 126      | 826   |
| 2          | E JOURNAL SUBSCRIPTION – FOR NON MEMBERS (APRIL, 22 TO MARCH, 23)   | 1000  | 180      | 1180  |
| <b>IV</b>  | <b>ITJ SUBSCRIPTION</b>   |       |          |       |
| 1          | INTERNATIONAL TAX JOURNAL SUBSCRIPTION (QTRLY – APRIL, 22 TO MARCH, 23)                                   | 1400  | 0        | 1400  |
| <b>V</b>   | <b>STUDY CIRCLES &amp; STUDY GROUPS (RENEWAL)</b>   |       |          |       |
| 1          | STUDY GROUP (DIRECT TAXES)  | 2150  | 387      | 2537  |
| 2          | STUDY CIRCLE (DIRECT TAXES)   | 1800  | 324      | 2124  |
| 3          | STUDY CIRCLE (INTERNATIONAL TAXATION)   | 1600  | 288      | 1888  |
| 4          | STUDY CIRCLE (INDIRECT TAXES)   | 2000  | 360      | 2360  |
| 5          | CORPORATE AND IBC STUDY CIRCLE (VIRTUAL MEETINGS ONLY)  | 500   | 90       | 590   |
| 6          | INTENSIVE STUDY GROUP ON DIRECT TAX   | 1800  | 324      | 2124  |
| 7          | FEMA STUDY CIRCLE   | 1600  | 288      | 1888  |
| 8          | PUNE STUDY GROUP (PHYSICAL/VIRTUAL MEETINGS)  | 2000  | 360      | 2360  |
| 9          | BENGALURU STUDY GROUP   | 1600  | 288      | 1888  |
| 10         | HYDERABAD STUDY GROUP   | 2000  | 360      | 2360  |
| 11         | ALL STUDY CIRCLE/STUDY GROUP MEETINGS HELD AT MUMBAI (VIRTUAL MODE ONLY)<br>(FOR OUTSTATION MEMBERS ONLY) | 3000  | 540      | 3540  |

### Notes:

- Members are requested to visit our website [www.ctconline.org](http://www.ctconline.org) for online payment.
- Payments should be made by Account Payee Cheque/Demand Draft in favour of "THE CHAMBER OF TAX CONSULTANTS". Outstation members are requested to send payments only by "Demand Draft or At Par Cheque". Members who are paying by NEFT are requested to share the UTR NO for the payment done.
- A consolidated Cheque/Draft may be sent for all payments.
- Please also update your Mobile number & e-mail address to ensure receipt of regular updates on activities of The Chamber.
- Please write your full name and Mobile No on the reverse of Cheque/DD.
- Kindly pay your membership fees by **30th June, 2022** for uninterrupted service of the Chamber's Journal.
- Members are requested to download the Renewal Form from Chamber's website [www.ctconline.org](http://www.ctconline.org)
- Renewal Notices are also sent separately and members are requested to fill up the same and send it to The Chamber's office along with the cheque/DD.
- Renewal Notice contains entire information of Members as per CTC database. In case of any change in information of Member as shown in Form, kindly provide updated information along with the form.





## The Chamber of Tax Consultants

• 3, Rewa Chambers, Ground Floor, 31 New Marine Lines, Mumbai-400 020  
• Tel.: 2200 1787 / 2209 0423 / 2200 2455  
• E-mail : office@ctconline.org • Visit us at : www.ctconline.org

# 15th Residential Conference on International Taxation, 2022

Days & Dates: Thursday, 23rd June 2022 to Sunday, 26th June 2022

Venue: Aamby Valley, Maharashtra

## Galaxy of Knowledge Powerhouse

### Group Discussions and Paper Presentation



#### Trends in International Taxation

CA Pinakin Desai &  
CA Geeta Jani

#### Anti-avoidance measures under DTAA and Interplay with GAAR

CA Padamchand Khincha



### Presentation and Fire side chat on Black Money Act

New  
Panel  
Added

Advocate Fereshte Sethna  
CA Dilip J. Thakkar  
CA T. P. Ostwal



### Presentation



Taxation of Virtual Digital Assets including Cryptocurrencies and NFT - Cross Border, FEMA, GST issues  
Speaker : Adv K. Vaitheeswaran

### Panel Discussions

#### Cross Border Restructuring - Case Studies

Panel : CA Gautam Doshi, CA Hiten Kotak and CA Amrish Shah



#### Case Studies - Int'l Tax and TP (Emerging Issues)

Panel : CA T. P. Ostwal, CA Pranav Sayta, Adv. Zoheb Hossain (Senior Standing Counsel), CA Yogesh Thar



| Fees                                   | Spanish Room         | Jovana Cottages (Added Attraction) | Aussie Rooms          |
|--|----------------------|------------------------------------|-----------------------|
| Double Occupancy basis for Members     | ₹ 22,750/- + 18% GST | ₹ 24,750/- + 18 % GST              | ₹ 26,750/- + 18 % GST |
| Double Occupancy basis for Non-Members | ₹ 24,250/- + 18% GST | ₹ 26,250/- + 18% GST               | ₹ 28,250/- + 18% GST  |

### Non-Academic Session



Carnival Night



Sufi Night



Cricket Match

For enrollment and Conference related inquiries, please contact Conference Directors CA Kartik Mehta - 9833218700 and Mr. Niraj Chheda - 9821787080 or Mr. Hitesh Shah, Chief Manager - 9821889249/7977258507

Chairman : CA Rajesh P. Shah | Co-Chairperson : CA Isha Sekhri | Vice-Chairmen : CA Kartik Badiani, CA Kirit Dedhia & CA Shabbir Motorwala

Organised by International Taxation Committee

www.ctconline.org



**Membership &  
Public Relations**

**Chairperson:** Nishtha Pandya; **Co-Chairman:** Premal Gandhi; **Vice-Chairperson:** Ashita Shah; **Convenors:** Tanvi Vora, Bandish Hemani; **Advisor:** Sujal Shah

**Day & Date**

Tuesday, 28th June, 2022

**Time**

6.00 p.m. to 8.00 p.m.

**Physical Lecture Meeting: Vipassana Meditation - Need of the 21st Century Human**

**Venue :** Walchand Hirachand Hall, 4th Floor, IMC, Churchgate, Mumbai-400 020

**SPEAKER**

**CA Vallabh Bhansali**

*(He is very experienced and senior Vipassana meditator, Chairman and co-founder of ENAM Securities and a Trustee of the Global Vipassana Foundation)*

We as professionals constantly undergo stress and depression. One of the best ways to overcome these conditions is to meditate. It brings about relaxation, mindfulness and inner peace.

Vipassana is one of India's most ancient techniques of meditation. It was re-discovered more than 2500 years ago by Gautam Buddha., Vipassana means to see things as they really are. This non-sectarian technique provides a universal remedy for universal ills and because of its scientific character it has spread around the world in a silent manner over the last fifty years, after it was revived in India in 1969 and then spread from here by the late Acharya S. N. Goenka. Vipassana is a way of self-transformation through self-observation, involving no dogma, rituals or preaching. It helps one see for oneself that one is the master of one's own destiny. if you can't put in the required effort to develop that mastery, you have no one else to blame. If you can, slowly but surely you will master your own happiness and spread the same around you. Depending on the effort one puts in mastering the three elements of this Art of Living- viz moral life, a concentrated mind and correct understanding of one's reality, one can hope to benefit immensely at physical, mental, emotional, spiritual and professional levels. People from all backgrounds and sections of society around the world have benefitted from Vipassana.

Vipassana meditation is taught totally free, no charges for teaching, boarding or lodging in courses of ten and a half days at a Vipassana Centre. All expenses are met by donations from grateful old students having experienced the benefits of Vipassana, wish to give

others the opportunity to benefit from it. Like any other life skill one can benefit to its full potential only by practising it regularly after one has been initiated.

Those who practice Vipassana regularly experience amongst other benefits:

- Better control over one's emotions and stress
- Greater efficiency and fitness in all aspects of life
- Remaining in the present moment
- Reduce regrets from the past and worry less about the future
- Better capacity to respond to situations and take decisions
- Better relationships

The Membership and Public Relations Committee of the Chamber of Tax Consultants is delighted to organise a Physical Meeting on the theme:

"Vipassana Meditation-Need of the 21st Century Human".

The session will also have a practical session of Anapana - the first step in the practice of Vipassana meditation. Anapana provides a handy tool to deal with the fears, anxieties and pressures across all age groups. Because of its scientific basis and simplicity, the technique is easy to understand and practice.

**All are  
cordially  
invited**


**Direct Taxes**

Chairman: Dinesh Poddar; Co-Chairman: Ashok Mehta; Vice-Chairman: Abhitan Mehta;  
Convenors: Chintan Gandhi, Radha Halbe, Viraj Mehta; Advisor: Mahendra Sanghvi

**Day & Date**

Friday, 17th June, 2022 and  
Saturday, 18th June, 2022

**Time**

Fri, 02.30 p.m. to 07.30 p.m.  
Sat, 10.00 a.m. to 06.00 p.m.

**Seminar on Charitable Institutions**
**Venue:**

*Babubhai Chinai Hall, 2nd Floor, Indian Merchant Chamber (IMC),  
Churchgate, Mumbai – 400 020*

**Learn, Unlearn, Relearn**

Charitable Institutions shoulder the government in achieving its obligation of upliftment of society. In recent years, the regulatory framework governing Charitable Institutions has undergone tremendous change, which the charitable institutions and their consultants should be aware off and take necessary steps if any tweaking or overhauling is required in the functioning of the Charitable Institution.

To educate Charitable Institutions and Tax Professionals in deciphering the maze of regulatory compliances, amendments and law, the Direct Tax Committee of the Chambers of Tax Consultants has organized a two-day seminar on Charitable Institutions. The sessions aim to exhaustively and holistically cover formation, registration, operations of Charitable Institutions considering requirement are restriction under variety of laws including Income Tax, CSR, FCRA, GST, etc.

| Sr. No. | Topics   | Speakers                   |
|---------|--|----------------------------|
| 1.      | <b>Introduction</b> – Types of charitable entities (trust, company, society, etc.) and overview of laws governing them   | <b>CA Vipin Batavia</b>    |
| 2.      | <b>FCRA</b> – Important provisions of FCRA & Compliance under FCRA applicable to Charitable Institutions   | <b>CA Noshir Dadrawala</b> |
| 3.      | <b>Income tax</b> – Scope of 'charitable purpose Sec 2(15) for registration under Income Tax Act along with the new process of registration and issues there on.   | <b>CA Ashok Mehta</b>      |
| 4.      | <b>CSR</b> – Nuances of Company Law in relation to CSR activities through Charitable Institutions  | <b>CS Savithri Parekh</b>  |
| 5.      | <b>Income Tax</b> – Specific provision in relation taxation of Charitable Institutions [Section 10,11,12] and Taxation of anonymous donations.   | <b>CA Anil Sathe</b>       |
| 6.      | <b>Income Tax</b> – Restrictions on activities of Charitable Institution and consequences of not adhering to the restrictions like cancellation of registration, tax on accreted income, etc. (sec 13 & Sec 115TD) | <b>CA Rajesh Kadakia</b>   |
| 7.      | <b>GST</b> – Basics of Supply, RCM in context to Charitable Trusts, exemption provisions relating to Charitable Institutions and issues therein  | <b>CA Naresh Sheth</b>     |

| Fees  |   |
|---|---|
| CTC Members                                       | ₹ 2,500/- + ₹ 450/- (18% GST) = ₹ 2,950/- |
| Non-Members                                       | ₹ 3,000/- + ₹ 540/- (18% GST) = ₹ 3,540/- |
| <b>(Participation is restricted to 75 person)</b> |   |





## Indirect Taxes

Chairman: Atul Mehta; Vice-Chairman: Sumit Jhunjhunwalla;  
Convenors: Hemang Shah, Keval Shah, Kush Vora; Advisor: Rajiv Luthia  
RRC Director: Ashit Shah

### Days & Dates

Wednesday, 29th June, 2022

### Time

05.00 p.m. to 07.00 p.m.

## IDT Study Circle Meeting on GST issues in Real Estate Industry (Physical Mode)

**Venue :** Babubhai Chinai Hall, 2nd Floor, Indian Merchant Chamber (IMC), Churchgate, Mumbai 400 020

### Chairman

Harsh Shah, Advocate

### Speaker

CA Jinesh Shah

### Fees

|                          |                                      |
|--------------------------|--------------------------------------|
| IDT Study Circle Members | NIL                                  |
| CTC Members              | ₹ 300/- + ₹ 54/- (18% GST) = ₹ 354/- |
| Non-Members              | ₹ 500/- + ₹ 90/- (18% GST) = ₹ 590/- |



## Study Circle & Study Group

Chairman: Ashok Sharma; Vice-Chairman: Sanjay Chokshi;  
Convenors: Dinesh R. Shah, Dipesh Vora, Dhaval Shah; Advisor: Keshav Bhujle

### Day & Date

Tuesday, 21st June, 2022

### Time

06.00 p.m. to 08.00 p.m.

## Study Circle Meeting on Amendments to Income Tax Act applicable from AY 2022 - 2023 & key changes in ITR for AY 2022 – 2023 (Hybrid Mode)

**Venue :** Kilachand Hall, (2nd Floor), IMC Building, Opp. Churchgate Station, Mumbai 400 020

### Group Leader

CA Abhitan Mehta

### CHAIRMAN

CA Mahendra Sanghvi

The Study Circle and Study Group Committee of The Chamber of Tax Consultants have organized a Study Circle meeting in Hybrid Mode on "Amendments to Income Tax

Act applicable from AY 2022 - 2023 and key changes in ITR for AY 2022 - 2023" on 21st June, 2022.

### Fees

|                      |                                      |
|----------------------|--------------------------------------|
| Study Circle Members | NIL                                  |
| CTC Members          | ₹ 200/- + ₹ 36/- (18% GST) = ₹ 236/- |
| Non-Members          | ₹ 400/- + ₹ 72/- (18% GST) = ₹ 472/- |



## Study Circle & Study Group

Chairman: Ashok Sharma; Vice-Chairman: Sanjay Chokshi;  
Convenors: Dinesh R. Shah, Dipesh Vora, Dhaval Shah; Advisor: Keshav Bhujle

### Day & Date

Tuesday, 5th July, 2022

### Time

06.00 p.m. to 08.00 p.m.

## Study Group Meeting on Recent Judgements under Income-tax Act

### Speaker

CA S. Ramasubramanian, Bengaluru

The Study Circle and Study Group committee of The Chamber of Tax Consultants has organised a Study Group Meeting on "Recent Judgements under Income Tax Act" scheduled on 5th July, 2022.

### Fees

|                     |                                      |
|---------------------|--------------------------------------|
| Study Group Members | NIL                                  |
| CTC Members         | ₹ 200/- + ₹ 36/- (18% GST) = ₹ 236/- |
| Non-Members         | ₹ 400/- + ₹ 72/- (18% GST) = ₹ 472/- |

**International  
Taxation  
Committee**

**Day & Date**

Friday, 15th July, 2022  
Saturday, 16th July, 2022

**Time**

Friday, 05.30 p.m. to 08.00 p.m.  
Saturday, 09.30 a.m. to 05.00 p.m.

**Chairman:** CA Rajesh P. Shah | **Co-Chairmen:** CA Isha Sekhri | **Vice Chairmen:** CA Kartik Badiani, CA Kirit Dedhia and CA Shabbir Motorwala | **Conference Directors:** CA Kartik Mehta and CA Niraj Chheda

## Webinar on Gift City, a 360-degree Tax and Regulatory Perspective

The Chamber of Tax Consultants is pleased to announce a Conference on the subject of "Gujarat International Finance Tec-City (GIFT CITY)- a 360-Degree Tax and Regulatory Perspective", a new Financial & Technology Gateway of India for the World. The program is spread over an evening and a whole day and will be delivered in WEBINAR mode.

Over the years, India has emerged as a preferred destination for foreign investment. GIFT SEZ will play an important role and become a gateway for Indian businesses to connect with the world and global businesses to participate in the fast growing Indian economy. GIFT SEZ situated at Ahmedabad in Gujarat is the country's first International Financial Services Centre

(IFSC). The GIFT SEZ offers unique advantage of a separate financial jurisdiction from FEMA angle with no restriction on currency convertibility. It also has a competitive tax regime with 100 % Corporate Tax exemption and 0% GST among others. Global Investors are setting up their presence in the GIFT SEZ. This program is aimed to enable Tax, Regulatory and Legal professionals get an overview about GIFT SEZ, understand the nuances and practical aspects from Direct Tax, Indirect Tax and Regulatory perspective.

The organizers of the conference invite all lawyers, chartered accountants, tax professionals in industry to participate in high numbers to participate in this unique conference.

| Fees       |   |   |
|------------|---|---|
|            | Early Bird Fees upto 30.6.2022            | Fees after 1.7.2022                       |
| Member     | ₹ 750/- + ₹ 135/- (18% GST) = ₹ 885/-     | ₹ 1,000/- + ₹ 180/- (18% GST) = ₹ 1,180/- |
| Non-Member | ₹ 1,250/- + ₹ 225/- (18% GST) = ₹ 1,475/- | ₹ 1,750/- + ₹ 315/- (18% GST) = ₹ 2,065/- |

| Sr. No.                  | Topics   | Speakers   |
|--------------------------|--|--|
| Friday - 15th July 2022  |  |  |
| 1                        | Overview of Gift City<br>(What is Gift City - Vision and Objectives, Who can operate from Gift City - Insurance, AIFs, Aircraft leasing, Banking, Capital Markets and ancillary services, Why Gift City etc) | Mr. Dipesh Shah  |
| 2                        | Regulatory Aspects to be considered for setting up operations in Gift City - SEBI, FEMA, RBI, IRDA etc   | Ms. Parul Jain   |
| Saturday -16th July 2022 |  |  |
| 3                        | Direct Tax Aspects to be considered for setting up operations in Gift City (Tax advantages, Income tax provisions, setting up sponsor entity, onshoring offshore funds etc.)                                 | CA Anish Thacker   |
| 4                        | Indirect Tax Aspects to be considered for setting up operations in Gift City   | CA Amith Bothra  |
| 5                        | How to set up business in Gift City (Process, Timeline, advantages and challenges) and Comparison with International IFSC  | CA Kunal Shah  |
| 6                        | Panel on IFSC law with practical case studies  | Moderator:<br>Ms. Shefali Shah<br>Panelists:<br>CA Tushar Sachade<br>Mr. Aditya Jha<br>CA Jaiman Patel<br>CA Anjani Sharma |

**International  
Taxation  
Committee**



**Day & Date**

Wednesday, 8th June, 2022

**Time**

06.00 p.m. to 08.00 p.m.

**Chairman:** CA Rajesh P. Shah | **Co-Chairmen:** CA Isha Sekhri | **Vice Chairmen:** CA Kartik Badiani, CA Kirit Dedhia and CA Shabbir Motorwala | **Conference Directors:** CA Kartik Mehta and CA Niraj Chheda

**International Taxation Study Circle Meeting on Recent International Tax Case Laws**

**Speaker**

**Sukhsagar Syal, Advocate**

The International Taxation Committee of the Chamber of Tax Consultants is organising a Study Circle Meeting on the topic of **"Recent International Tax Case Laws"**. It is scheduled on 8th June, 2022.

**Fees**

|  |                                      |
|--|--------------------------------------|
| <b>International Taxation Study Circle</b> | NIL                                  |
| <b>Member</b>                              | ₹ 200/- + ₹ 36/- (18% GST) = ₹ 236/- |
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**International  
Taxation  
Committee**



**Day & Date**

Monday, 13th June, 2022

**Time**

06.00 p.m. to 08.00 p.m.

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**FEMA Study Circle Meeting on Overview of FEMA Act, 1999 & Key Definitions (Hybrid Mode)**

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## IMPORTANT DECISIONS UNDER GST AND SERVICE TAX LAWS

By Vinay Kumar Jain and Sachin Mishra, *Advocates*

1. **Whether service tax is payable under reverse charge on reimbursement of salaries and allowances towards secondment of employees from foreign group companies to Indian group entity?**

**Facts and pleadings:** Northern Operating Systems Pvt Ltd. (hereinafter referred to as "Respondent") is a service provider under the categories of "Manpower Recruitment Agency Service", "Business Auxiliary Service" etc. The Respondent entered into agreements with its various group companies located in the United States of America, United Kingdom, Dublin, Singapore etc. and provided Back Office and Operational support services to group companies. As per the understanding with group companies, the Respondent requested the group companies for Managerial and Technical personnel to assist the Respondent in its business and accordingly the employees were selected by the foreign group company and seconded / deputed to Respondent in India. The seconded employees would receive their salary, bonus, social benefits and other expenses from the overseas group company and thereafter the Respondent would reimburse the same to the group company on cost to cost basis. The employees would be under the control of the Respondent and the Respondent had the right to ask the employee to return if the performance was not as desired. The department demanded service tax under reverse charge mechanism from the Respondent under the category 'Manpower Recruitment or Supply Agency Service' for payments made to overseas group companies with respect to seconded personnel. The period of dispute pertained to October 2006 to March 2014.

The Hon'ble CESTAT Bangalore held that no service tax is payable on the said transaction since provision of service by an employee to the employer in the course of or in relation to his employment stands excluded from the definition of service.

**Supreme Court Judgement:** On appeal by the Revenue, the Hon'ble Supreme Court affirmed the findings of the Adjudicating Authority and held that employer-employee relationship did not exist between the Respondent and seconded employees. It was observed that although the seconded employees were under visible control and worked under the direction of the Respondent in India, the seconded employees

continued to be on the payroll of the overseas group company. If the Respondent was not satisfied with the seconded employee, the secondees returned to the overseas group company and continued their employment. Additionally, after successful completion of secondment, the seconded employee returned to the group company. Despite the reimbursement being on cost to cost basis, however, the consideration in the transaction was that the Respondent benefited from the skilled employees, assigned them with specific jobs or assignments and thereby benefited from increase in revenue and therefore there is quid pro quo in secondment of employees. Accordingly, the demand of service tax under the category "Manpower Supply Services" was confirmed on merits.

The Hon'ble Apex Court held that the invocation of extended period of limitation is unsustainable since merely non-payment of taxes is not equivalent to collusion or willful misstatement or suppression of facts with intent to evade taxes. The Apex Court observed that the issue was not free from doubt and various cases were relied by CESTAT in Respondent's favor, therefore extended period of limitation is not invokable.

**Commissioner of CCE Bangalore vs. Northern Operating Systems Pvt. Ltd. – Judgement dated 19 May 2022 in CA 2289-2293/2021, Supreme Court**

2. **Whether an Indian importer of goods can be subject to levy of Integrated Goods and Services Tax (IGST) on the component of ocean freight in a CIF purchase contract wherein the freight has been paid by the foreign seller of goods to a foreign shipping line?**

**Facts and pleadings:** Mohit Minerals Pvt. Ltd. (hereinafter referred to as "Respondent") was importer of non-coking coal from overseas which is sold to domestic industries. The Respondent imported goods by ocean transport on a Cost-Insurance-Freight ('CIF') basis from a place outside India. The Respondent paid customs duties on the import of goods, which included the value of ocean freight. In the case of a CIF contract, the ocean transportation is arranged by foreign seller by engaging a shipping line, without the involvement of the importer. The CGST Act levied IGST at the rate of 5 percent on the supply of transportation of



goods, in a vessel from a place outside India up to the customs station of clearance in India. Further, Sr. No. 10 of Notification 10/2017 categorized the recipient of services of supply of goods by a person in a non-taxable territory by a vessel to include an 'importer' under Section 2(26) of the Customs Act 1962.

Accordingly, as per GST provisions, the importer of goods located in India is deemed service recipient of ocean transportation service and accordingly liable to pay IGST under reverse charge on said services. The Respondent did not dispute the IGST liability under reverse charge on ocean transportation when it imported goods on Free on Board (FOB) basis since in such cases the Respondent contracted for ocean transportation services.

**Supreme Court Judgement:** The Hon'ble Supreme Court held that in a CIF contract, the supply of goods is accompanied by the supply of services of transportation and insurance, the responsibility for which lies on the seller (the foreign exporter in this case). The supply of service of transportation by the foreign shipper forms a part of the bundle of supply of goods between the foreign exporter and the Indian importer, on which IGST is payable under Section 5(1) of the IGST Act read with Section 20 of the IGST Act, Section 8 and Section 2(30) of the CGST Act at the time of import of goods. The additional levy of IGST on supply of the service component i.e. ocean transportation would contradict the principle enshrined in Section 8 and be in violation of the scheme of the GST legislation and lead to double taxation. Based on this reason, the Hon'ble Supreme Court held that while the notifications assuming the importer of goods as deemed service recipients are validly issued under Sections 5(3) and 5(4) of the IGST Act, it would be in violation of Section 8 of the CGST Act and the overall scheme of the GST legislation to levy IGST once again on ocean transportation service. The Court upheld the impugned judgment of the Hon'ble Gujarat High Court to the extent that tax on the supply of a service, which has already been included by the legislation as a tax on the composite supply of goods, cannot be allowed.

Further the Apex Court observed that the recommendations of the GST Council made under Article 279A is non-qualified and merely recommendatory in nature.

**Union of India & Anr. v. Mohit Minerals Pvt. Ltd. Through Director- Judgment dated 19 May 2022 in Civil Appeal No. 1390 of 2022, Supreme Court**

### 3. **Whether the Medici claim premium paid by the Appellant towards policies for employees who had opted for 'Voluntary Separation Scheme' would be covered under the definition of 'input services' under Rule 2(l) of CENVAT Credit Rules, 2004?**

**Facts & Pleadings:** Reliance Industries Ltd. (hereinafter referred to as the "Appellant") is engaged in the business of manufacturing petrochemical products. The Appellant announced a Voluntary Separation Scheme ("VSS") for employees with Indian Petrochemicals Corporation Limited ("IPCL"). As per the Scheme, certain compensation/benefits would be provided to such employees whose application is accepted. Further such employees would also be eligible for Medici claim benefits. The Appellant availed CENVAT credit amounting to ₹ 1,33,37,699/- of the service tax paid on Medici claim insurance premium under Rule 2(l) of the CENVAT Credit Rules, 2004 ("CCR"). The period of dispute relates to the period prior to 2011. However, the Department issued show cause notice disallowing cenvat credit on the ground that premium paid by the Appellant was towards medici claim policies for IPCL employees who had opted voluntary separation and such employees were no more employees of the company and would, therefore, be not covered under the definition of "input service".

Due to conflicting views, the matter was referred to Larger Bench of CESTAT. The Appellant argued that the amount paid as premium is not a gratuitous payment but towards the contractual obligation as per VSS scheme which was necessary to keep the business viable and thereby would come under Rule 2(l) which defines "input service". The Appellant stressed on the fact that, all premiums were paid prior to the employees being relieved from service i.e. they were still under employment of the Appellant and hence, cannot be regarded as ex-employees. Further, the premium paid forms part of the cost of production of goods as per CAS-4.

The department argued that the Appellant has wrongly availed CENVAT credit on account of insurance premium paid for ex-employees and contended that there is no nexus with the manufacturing activities of the Appellant and the service tax paid on the insurance premium. The department further contended that the expression 'relating to business' in Rule 2(l) of the 2004 would mean activities integrally related to business activity and the activity of VSS cannot be considered as an activity integrally related with the business of manufacture.



**Larger Bench Interim Order:** The Hon'ble Larger Bench of CESTAT observed that 'input service' as per Rule 2(l) means any service used by the manufacturer, whether directly or indirectly, in or in relation to the manufacture of final products and includes services used in relation to activities relating to business. The Tribunal observed that the term "input service" is very exhaustive in nature and is not confined to mere manufacture of the product. It not only covers services, which fall in the substantial part, but also covers services, which are covered under the inclusive part of the definition. Further, on close examination of VSS, the Tribunal observed that the scheme was an option for existing employees to cut short their service tenure for which they would receive certain benefits/compensation. The Tribunal accepted the contention of the Appellant that the premium amount paid is a part of the "golden handshake" between the Appellant and its employees who agree to take premature termination, aimed at keeping the business operations of the Appellant cost effective and viable. Moreover, such payment is borne out of contractual obligation and cannot be termed as gratuitous payment. Therefore, the Scheme certainly has a direct nexus to the manufacturing operations of the Appellant. Furthermore, the Tribunal relied on the definition of 'employee's cost' defined under Cost Accounting Standards and observed that medical benefits pertaining to employees and dependents is an integral part of the employee cost even if they are in terms of VSS/retirement/separation schemes.

Accordingly, the Hon'ble Tribunal held that the Appellant would be entitled to avail CENVAT credit on the service tax paid on insurance premium for employees who had opted for the VSS on the ground of it being related to manufacturing operations of the Appellant.

**Reliance Industries Ltd. vs. Commissioner of Central Excise (LTU), Mumbai decided on 18.04.2022 by CESTAT Larger Bench vide Interim Order No. 5/2022**

4. **Whether the extension of limitation period as per Supreme Court order dated 8.3.2021 be applicable to refund claims under Section 54 of the CGST Act, 2017?**

**Facts & Pleadings:** Vyplavi Granites Ltd. (hereinafter referred to as "Petitioner") is engaged in the business

of processing of raw granite blocks and export of polished granite slabs/tiles. The Petitioner filed refund claim of ₹ 46,72,862/- towards tax period commencing from April, 2018 to March, 2019 in Form RFD-01 dated 13.03.2021. The Department ("Respondent") rejected the refund claim of the Petitioner for the period April, 2018 to January, 2019, on the ground that the same is time barred as claim is filed beyond the time limit of two years. Aggrieved by the Order in Original passed by adjudicating authority, the Petitioner filed a Writ Petition before Andhra Pradesh High Court.

The department contended that as the Petitioner did not make any claim within the time stipulated in the statute, the Petitioner is not entitled to any relief under Article 226 of the Constitution of India. The Petitioner contended that the Respondent has failed to take into consideration the Order of the Hon'ble Supreme Court in *Suo Motu Writ Petition (Civil) No. 3 of 2020* dated 8.3.2021 and has wrongly rejected the claim made by the Petitioner under Section 54 of the GST Act, 2017.

**Judgment:** The Hon'ble High Court of Andhra Pradesh observed that in order to get entitlement for refund for the period from April, 2018 to March, 2019, one should have filed an application on or before 19.05.2020, however, the Petitioner filed the application on 13.3.2021. However, the Hon'ble High Court placed reliance on the Order of the Hon'ble Supreme Court in *Suo Motu Writ Petition (Civil) No.3 of 2020* dated 8.3.2021 wherein the Apex Court has directed that while computing the period of limitation for any suit, appeal, application or proceeding, the period from 15.3.2020 till 14.3.2021 is to be excluded. Accordingly, the High Court held that if the said period is excluded from computation of the period of limitation, the entire claim of the Petitioner is within time limit. Consequently, the Hon'ble High Court set aside the impugned order dated 30.4.2021 to the extent of rejecting the refund claim for the period from April, 2018 to January, 2019 and remanded the matter for fresh consideration to the authorities.

**Vyplavi Granites Vs. The Deputy Commissioner Of Central Tax & Ors., High Court of Andhra Pradesh decided on 25.4.2022**

Note : THE FULL DECISIONS CAN BE DOWNLOADED FROM THE WEBSITE [WWW.CTCONLINE.ORG](http://WWW.CTCONLINE.ORG) UNDER SEMINAR PRESENTATIONS - UNREPORTED DECISIONS

## UNREPORTED TRIBUNAL DECISIONS

By Ajay R. Singh Advocate and CA Rohit Shah

### 1. Section 54F- Denial on the ground of Non-Completion of Construction within 3 Years

The assessee is an individual sold plots and invested the same in a villa project in Bangalore and claimed exemption u/s 54F of the I.T. Act. The A.O. disallowed and brought to tax as the sale consideration of plots was not deposited in capital gains scheme on or before the due date of filing of the return u/s 139(1) of the I.T. Act. Aggrieved by the order of the Assessing Officer, the assessee preferred appeal to the first appellate authority. The CIT(A) held that the assessee was not able to prove that the house has been constructed within three years from the date of sale of original asset. It was further held by the CIT(A) that completion certificate issued by the builder showed the date of completion as 25.07.2015 did not prove the construction of the house is completed unless the same is issued by the local municipal authority. Accordingly, the CIT(A) confirmed the addition made by the Assessing Officer. Aggrieved by the order of the CIT(A), the assessee preferred appeal before the Tribunal.

Tribunal held that exemption u/s 54F has to be granted if the stipulated conditions are fulfilled. The requirement of depositing the amount in Capital Gain Account Scheme (CGAS) arises only if the following conditions are not satisfied:

- Net consideration invested in new asset within one year before the date on which the transfer of the original asset took place, or
- Not utilized by the assessee for purchase or construction of the new asset before the date of furnishing of return of income u/s 139.

If these conditions are not satisfied, only then, such unutilized amount has to be deposited in CGAS before due date for filing return of income u/s 139. It is clear from sub-section (4) in the event of the assessee not investing the capital gains either in purchasing the residential house or in constructing a residential house within the period stipulated in section 54F(1), if the assessee wants the benefit of section 54F, then he should deposit the said capital gains in an account which is duly notified by the Central Government. Tribunal also observed that the provisions of section 54F of the Act only provides that the sale proceed should be invested in construction of house property within three years. In other words, in order to get the benefit u/s 54F of the Act, the assessee need not complete the construction of the house in all aspects and occupy it. The essence of the said provision is whether the assessee who received capital gains has invested the proceeds in a residential house. Once it is demonstrated that the consideration received on transfer has been invested

either in purchasing a residential house or in construction of a residential house even though the transactions are not complete in all respect and as required under the law, that would not disentitle the assessee from the said benefit. Tribunal also relied in the case of CIT v. Smt. B. S. Shanthakumari (Kar), wherein the Hon'ble High Court allowed Exemption u/s 54 and thus allowed appeal.

**Smt Chandrakala Shashidhar v. ITO Ward 5(2)(4) Bengaluru [ITA No.1039/Bang/2018 A.Y. 2014-15 ; Bench B Bangalore ; dt: 14/7/2021 ]**

### 2. S. 194C: Transportation expenses- Supplier booked the transporters for supply of goods – Payment made by assessee – Inference – No contract between assessee and transporters :

Assessee was engaged in business of trading of pineapple fruits. He incurred expenses under the head transportation without deducting tax at source under section 194C of the Act. Accordingly, AO made disallowance of such expenses. On appeal before CIT(A), the assessee submitted that the transportation expenses had actually been incurred by supplier who used to raise bills for the transport expenses along with sales bills raised to the assessee. Accordingly, the assessee contended that such transportation expenses were part of the purchases and therefore, the same were outside the purview of the provisions of TDS. However, CIT(A) disagreed with the contention of the assessee, upheld the disallowance made by the AO.

Admittedly, assessee was buying pineapples from different States, which were brought to the State of Gujarat. Such goods could not be transported by the assessee without incurring the transportation cost. Generally, transportation expenses are subject to provisions of section 194C and the said provision requires the assessee to deduct tax at source on expenses incurred in pursuance to contract. In case on hand, on perusal of truck numbers to whom the assessee made payment for the transportation expenses, it was found that all of those numbers were registered with the State of Kerala from where the assessee was transporting the goods. Thus, it could be inferred that all those transporters were engaged by supplier but the payment was made by the assessee in his books of account. Hence, there was no contract between the assessee and the transporters and accordingly, the provisions of section 194C could not be invoked in the case on hand. Consequently, there could not be any disallowance of expenses on account of non-deduction of tax at source.

**Hanifbhai Hajimohammed Pinepalwala v. ITO [ITA No. 1177/Ahd/2018 AY 2008-09 Bench SMC Ahmedabad dt 23/3/2021]**

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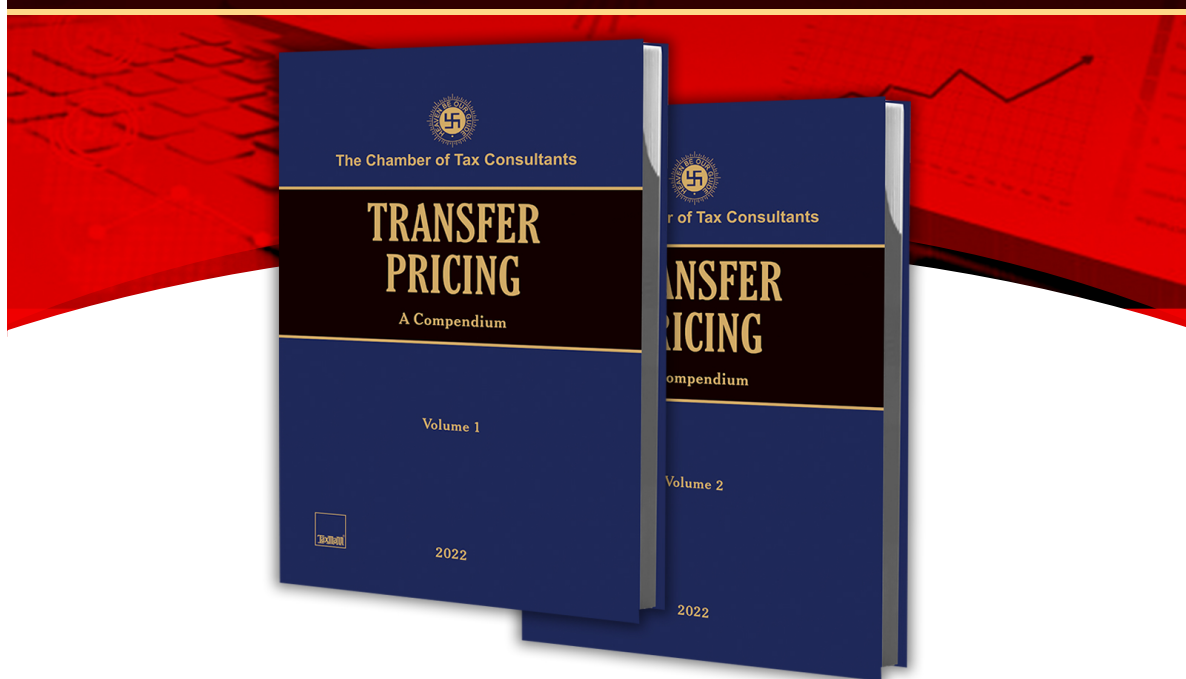
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