

Monthly NEWSLETTER



For the Month of October 2023

(Covers Tax updates, Case laws and Due dates of GST, Income Tax and MCA)

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Welcome to Our Monthly Newsletter!

In this edition of our newsletter, we are excited to bring you the most recent updates and developments in the field of taxation and legal amendments. Our primary goal is to provide you with timely and accurate information to assist you in making informed business decisions.

We understand the complexities of the ever-changing tax laws and regulations. That is why we curate each edition carefully to cover topics that are most relevant to your business and professional needs. Whether it is changes in tax laws, case studies, or tips on tax planning, our newsletter aims to be a comprehensive resource for all your tax-related queries.

Your feedback is incredibly important to us. It not only helps us improve but also ensures that we cover topics that matter the most to you. We are committed to making this newsletter a valuable resource, and we are always open to suggestions and questions.

If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for your continued support!

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Rest assured, we keep a vigilant eye on every tax update that's relevant to you. However, knowledge is power, and we encourage you to take a moment to review the recent tax updates below. If you have any questions or need further clarification on any of them, please don't hesitate to reach out to us. Your financial success is our priority!



Tax Updates

(Circulars & Notifications)

Date	Subject	Details	Act
28-10-2023	Compliance Requirements for Beneficial Interest in Companies	Every company must designate either a Company Secretary (CS), Key Management Personnel (KMP), or every Director to be responsible for providing information and cooperating with the Registrar of Companies (ROC) or other authorities. This is in regard to the beneficial interest in shares of the company. The company is required to specify these designated persons in its Annual Return and must update the ROC via Form GNL 2 if there are any changes. - Vide Companies (Management and Administration) Second Amendment Rules, 2023, as notified by the Ministry of Corporate Affairs (MCA) on 27th October 2023, under the notification number G.S.R. 801(E)	MCA
27-10-2023	Mandate on Dematerialization of Securities by Private Companies	The "Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2023" has been officially notified by the Ministry of Corporate Affairs (MCA). This amendment mandates that every private company, excluding small companies, is to issue securities solely in dematerialized form within 18 months following the closure of the fiscal year ending on March 31, 2023. This initiative aims to facilitate the dematerialization of all securities in accordance with the amended norms.	MCA
27-10-2023	Amendments to Register of Partners and Beneficial Interests in LLPs	Notification G.S.R. 803(E) was issued by India's Ministry of Corporate Affairs on October 27, 2023. This amends the Limited Liability Partnership (LLP) Rules of 2009. The amendment introduces Rule 22A, requiring all LLPs to maintain a 'Register of Partners' in Form 4A. This register must include detailed information about	MCA

		each partner, such as name, address, and contribution details. Rule 22B mandates filing declarations about beneficial interests in contributions using Forms 4B and 4C. Any changes in these details must be updated in the register within seven days. The notification also requires LLPs to designate a specific partner responsible for providing this information.	
27-10-2023	Amendments on Dematerialization and Form PAS-7 in Companies Rules, 2023	Notification G.S.R. 802(E), dated October 27, 2023, updates the Companies (Prospectus and Allotment of Securities) Rules, 2014. Public companies with unconverted share warrants are required to inform the Registrar in Form PAS-7 within three months. These companies have six months to dematerialize such warrants. Private companies must issue securities only in dematerialized form and are given eighteen months to comply with these provisions. Government companies are exempt.	MCA
26-10-2023	Clarification in CGST Rules: Valuation of Corporate Guarantees Between Related Parties	In a bid to clarify the taxability of corporate guarantees, the GST Council, during its 52nd meeting on October 7, 2023, recommended amendments in the CGST Rules, 2017. The Council proposed a new sub-rule (2) in Rule 28 to ascertain the taxable value of corporate guarantees provided among related parties. As per the amendment vide Notification No. 52/2023 - Central Tax dated October 26, 2023, the taxable value is pegged at 1% of the guarantee amount or the actual consideration received, whichever is higher. This valuation is applicable irrespective of the availability of full Input Tax Credit to the service recipient.	GST
26-10-2023	Modification in Rule 142(3) of CGST Rules: Transition from Order to Intimation	The amendment to Rule 142 sub-rule (3) of the Central Goods and Services Tax (CGST) Rules has been made vide Notification No. 52/2023 - Central Tax dated October 26, 2023 to alter the phrase "proper officer shall issue an order" to "proper officer shall issue an intimation". This amendment is a part of the continuous effort to simplify the language and processes within the CGST framework, ensuring that actions taken by tax officers are communicated in a more straightforward manner to the concerned parties. This change signifies a shift in the procedural aspect, making the communication from the proper officer to the taxpayer less formal and more informative in nature.	GST
26-10-2023	Inclusion of Expiry Term in CGST Rule 159(2)	The amendment to Rule 159 sub-rule (2) of the CGST Rules, 2017 via [Notification No. 52/2023 - Central Tax dated October 26, 2023] has introduced a specific clause "or on expiry of one year from the date of order under sub-rule (1), whichever is earlier" post "Commissioner to that effect". This revision sets a definitive timeline, ensuring that the respective procedure under this rule is concluded either upon receiving a specific directive from the Commissioner or as one year elapses from the date the order under sub-	GST

		rule (1) was issued, whichever scenario occurs first.	
26-10-2023	New Amendment in FORM GST REG-01: Inclusion of One Person Company under PART-B	The amendment in FORM GST REG-01 under PART-B vide Notification No. 52/2023 - Central Tax dated October 26, 2023 has added a new clause "(xiva) One Person Company" after clause (xiv), providing an option for individuals registering as a 'One Person Company' to specify their registrant type while registering for GST.	GST
26-10-2023	FORM GST DRC-22 in CGST Rules, 2017 modified to add a validity period for it	Vide Notification No. 52/2023 - Central Tax dated October 26, 2023, in form GST DRC-22, after the last paragraph, the following para is inserted - This order shall cease to have effect, on the date of issuance of order in FORM GST DRC-23 by the Commissioner, or on the expiry of a period of one year from the date of issuance of this order, whichever is earlier.	GST
23-10-2023	CBDT Issues Relief Circular for Lower Tax Rate under Form 10-IC for AY 21-22	Circular No. 19/2023 Date: 23rd October 2023 The CBDT has released a circular to provide relief to companies that opted for a 22% tax rate for AY 2021-22 but failed to file Form 10-IC, resulting in a higher 30% tax rate and MAT. The delay in filing Form 10-IC is condonable for AY 2021-22, subject to three conditions: 1) ITR must be filed by the Section 139(1) due date. 2) Assessee must opt for item (e) under 'Filing Status' in 'Part A - Gen' of ITR-6. 3) Form 10-IC should be e-filed by January 31, 2024.	Income Tax

Don't miss out on crucial legal insights that could impact your business success! Our Monthly Case Laws Digest is your gateway to understanding important court decisions that matter to your business. Take a moment to review these significant rulings below, and if you require more information or have questions, feel free to reach out to us.



Date	Subject	Details	Citation
18-10-2023	Proving Legitimacy in GST Input Tax Credits- Malik Traders v. State of U.P.	<p>Facts: M/S Malik Traders was a registered dealer, engaged in trading waste materials. Between April 2018 and September 2019, they claimed input tax credit of Rs. 6,16,074. The Commercial Tax Officer alleged wrongful input tax credit and imposed a tax liability of Rs. 12,32,148, including a penalty.</p> <p>Decision: The court entertained the case due to the non-functional GST Tribunal following a Central Government Gazette notification on September 14, 2023. The petitioners challenge was based on their assertion of correctly paying their tax liability. The court emphasized that the burden of proof for claiming ITC lies with the dealer, and without providing the required details and documents, the benefit cannot be granted. As the petitioner failed to prove the actual physical movement of goods and the genuineness of transactions, the court upheld the tax authorities decision to initiate proceedings.</p>	WRIT TAX NO. 1237 OF 2021
09-10-2023	Tax Court Clarifies Expenditure: A Win for Appellant- Asian Hotels Ltd. v. Commissioner of Income-tax	<p>Facts: The case involves Asian Hotels Ltd. challenging an order from the ITAT regarding the AY 95-96. The dispute centers on whether expenses related to renovation and professional fees paid to an interior architect should be treated as revenue or capital expenditure for tax purposes. The AO initially disallowed these expenses, which amounted to Rs. 12,86,23,144, and the CIT(Appeals) upheld this disallowance.</p> <p>Decision: The court ruled in favor of Asian Hotels Ltd., allowing deductions for the renovation expenses (Rs. 2,41,99,144) and the fees paid to the interior architect</p>	IT APPEAL NO. 844 OF 2007

		(Rs. 2,85,170), considering them as revenue expenditures. A portion of the expenses (Rs. 10,44,24,000) initially capitalized and later claimed as revenue expenditure was sent back to the AO for further examination. The courts decision clarified the tax treatment of the mentioned expenses, resolving the dispute in favor of the appellant.	
06-10-2023	Incorrect HSN classification: Court upholds taxpayers refund.- Simran Chandwani v. Principal Commissioner of CGST, Delhi	<p>Facts: Simran Chandwani is in the business of selling footwear, subject to GST rates of 5% for footwear under Rs. 1,000 and 12% for products over Rs. 1,000. PVC straps, used in footwear manufacturing, are taxed at 18%. Chandwani claimed a refund of unutilized Input Tax Credit (ITC) due to the inverted tax structure. Disputes arose due to discrepancies in ITC claims, one suppliers misclassification of goods, and the rejection of Chandwanis refund claims based on Rule 36(4) of the CGST Rules.</p> <p>Decision: The court ruled that a refund couldnt be denied due to a suppliers misclassification of goods when that supplier had charged the correct GST rate. All suppliers had correctly charged GST. The court criticized the authorities for accepting one suppliers classification but not others. The suspicion that Chandwani obtained a declaration to gain a cash refund was rejected. The court ordered a fresh review by the Adjudicating Authority, instructing them to consider the ITC claims.</p>	W.P.(C) NO. 8164 OF 2022
05-10-2023	Intent to Evade Tax Missing: Penalty Quashed- Shyam Sel and Power Ltd. v. State of U.P.	<p>Facts: Shyam Sel and Power Ltd. transported steel goods with valid documents from West Bengal to Kanpur, Uttar Pradesh. The purchaser canceled the e-way bill without informing the petitioner. GST authorities seized the goods in Kanpur, leading to penalty proceedings under Section 129 of the CGST Act.</p> <p>Decision: Intent to evade tax is essential for invoking Sections 129 and 130 of the CGST Act. No evidence of intent to evade tax was found during the proceedings. The penalty should have been imposed under Section 122, not Section 129; the impugned orders were quashed in favor of the petitioner.</p>	WRIT TAX NO. 603 OF 2023
04-10-2023	CSR Expenses Upheld in Tax Dispute Victory- Principal Commissioner of Income-tax v. Ramesh Prasad Sao	<p>Facts: The case involved an appeal by the Principal Commissioner of Income Tax against an order from the ITAT regarding the AY 14-15. The appellant was a mining company that had filed its income tax return. During the assessment, the AO questioned certain periphery development expenses based on a letter from the Periphery Development Society, which required mining companies to contribute 5% of their net profit for development. The appellants explanation did not satisfy the AO, resulting in the disallowance. The appellant appealed, contending that the expenses were both essential for business.</p> <p>Decision: The High Court, despite concerns about the appeals delay, decided to condone it and consider</p>	ITAT NO. 199 OF 2023 IA NOS. GA/1 & 2/2023

		whether any substantial legal questions existed. The Commissioner of Income Tax (Appeals) and the ITAT had both recognized the legitimacy of the expenses as they were linked to CSR activities and wholly and exclusively for business purposes. As no substantial legal questions arose in the case, the High Court dismissed the appeal, affirming the decision of the ITAT.	
03-10-2023	Justice Prevails: Transport Route Disclosure Not Mandatory in GST- Om Prakash Kuldeep Kumar v. Additional Commissioner Grade-2	Facts: The petitioner, a registered dealer, received orders for bidi and matchbox supplies from two businesses. He prepared genuine tax invoices and E-way bills, loaded the goods onto a truck, and set off to deliver them. During transit, authorities intercepted the goods, alleging that the truck was not on its expected route, leading to suspicions of tax evasion. Decision: The court ruled that the interception and seizure of goods were unwarranted because genuine documents accompanied the goods. Unlike the previous VAT Act, the GST Act did not mandate the declaration of the transportation route, making the detention on these grounds invalid. The power to detain and seize goods could only be exercised when genuine documents were absent; since the documents were authentic, the detention was unjustified.	WRIT TAX NO. 277 OF 2022
26-09-2023	High Court Upholds Taxpayers Right to Fair Assessment- Principal Commissioner of Income-tax - 7 v. Security Printing and Mining Corporation of India Ltd.	Facts: Assessee filed its ITR for the AY 14-15. AO disallowed certain expenses under Section 14A of the Income Tax Act, relating to income exempt from taxation. This disallowance was made by invoking Rule 8D of the IT Rules. The AO did not examine the company's accounts before making this disallowance, nor did he provide any substantial reasons for rejecting the company's explanation that being a cash-rich company, it did not need to incur additional expenses to earn the exempt income. Decision: High Court held that the disallowance of expenses made by the AO under Section 14A was unjustified because the AO did not examine the company's accounts. The court emphasized that the AO must satisfy himself of the correctness of the claim made by scrutinizing the accounts. Since the AO did not provide valid reasons or examine the accounts, the court ruled in favor of the assessee.	IT APPEAL NO. 162 OF 2023
22-09-2023	Victory for Petitioner: Appeal Accepted After Dispute- Kotla Kanakeswara Rao v. Additional Commissioner	Facts: The petitioner appealed against an Assessment Order dated 2-1-2022. The appeal was rejected for two main reasons: Appeal was initially filed in manual form on 28-2-2022 and later as an e-appeal on 1-9-2022, causing a six-month delay. The petitioner did not deposit the required 10% of the disputed tax at the time of filing. The petitioner explained that the delay in filing the electronic appeal was due to the non-immediate uploading of the Assessment Order on the official website. The petitioner had deposited the 10% tax during manual filing.	WRIT PETITION NO. 22926 OF 2023

		<p>Decision: The Court accepted the petitioners explanation for the delay, considering the delayed uploading of the Assessment Order on the official website. The Court also noted that the petitioner had made the required 10% tax deposit at the time of manual filing, as evidenced by a challan. Referring to Rule 108(1) of APGST Rules 2017, the Court determined that manual filing of appeals was permissible. Consequently, the Court allowed the writ petition, set aside the rejection of the appeal, and directed the 1st respondent to register and process the appeal.</p>	
21-09-2023	IGST Refund Amendment Process Accelerated by High Court- Forward Crop Protection (P.) Ltd. v. Union of India	<p>Facts: Forward Crop Protection (P.) Ltd. exported pesticides as Zero Rated Supplies via different shipping bills. The petitioner sought a refund of IGST paid on the exported goods and requested amendments to include IGST payment details in the shipping bills. The petitioner also claimed interest at 18% on the withheld refund, alleging arbitrary actions by the respondent authorities.</p> <p>Decision: The court confirmed the submission of an amendment application by the petitioner for the shipping bills. It directed the respondent authorities to decide on the amendment application within six weeks. The court did not make a final decision on the refund or interest claim but focused on expediting the processing of the amendment application.</p>	R/SPECIAL CIVIL APPLICATION NO. 1941 OF 2022
20-09-2023	GST ITC Fraud: Bank Account Attachment Challenge- SPDS-HR Solutions (P.) Ltd. v. Principal Additional Director General	<p>Facts: The company was accused of engaging in manpower supply, bill trading, and passing on ineligible credit to customers for improper ITC benefits. The director of the petitioner company had been arrested and later released on bail. To safeguard revenue interests, the tax authorities provisionally attached the petitioners bank account under Sec 83 of the CGST Act.</p> <p>Decision: The court noted that there was no need to revoke the attachment order as it would automatically expire after one year. Considering that the petitioners director had deposited Rs. 50,00,000/-, which was confirmed in a Show Cause Notice, the court ordered the lifting of the attachment order. The court directed HDFC Bank to allow the petitioner to operate their bank account. Additionally, it urged the tax authorities to quickly address Show Cause Notice.</p>	W.P. NO. 5682 OF 2023



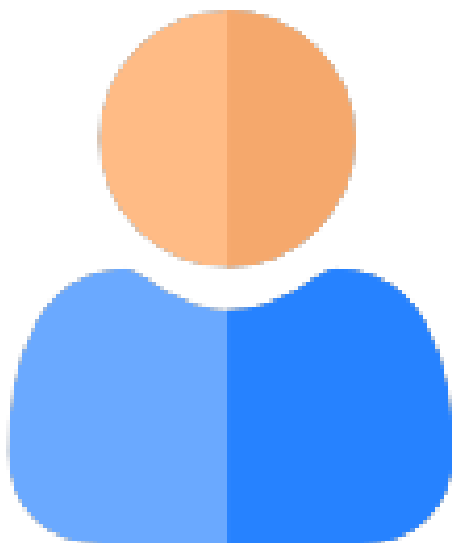
UPCOMING DUE DATES

Due Date	Department	Subject	Period
07-10-2023	Income Tax	TDS/TCS Payment	Sep, 23
07-10-2023	Income Tax	TDS Payment for July - Sep 23 - AO permitted	Jul - Sep, 23
10-10-2023	GST	GSTR-7	Sep, 23
10-10-2023	GST	GSTR-8	Sep, 23
11-10-2023	GST	GSTR-1	Sep, 23
13-10-2023	GST	GSTR-6	Sep, 23
13-10-2023	GST	GSTR-1 for QRMP	Jul - Sep, 23
13-10-2023	GST	GSTR-5	Sep, 23
14-10-2023	MCA	ADT-1	FY 22-23
15-10-2023	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Aug, 23
15-10-2023	Income Tax	Form 24G	Sep, 23
15-10-2023	Income Tax	Form no. 3BB	Sep, 23
15-10-2023	Income Tax	TCS Return	Jul - Sep, 23
15-10-2023	Income Tax	Form No. 15G/15H	Jul - Sep, 23
15-10-2023	Income Tax	Issue of TDS Certificate - Extended	Apr - Jun 23
15-10-2023	Income Tax	Issue of TCS Certificate - Extended	Apr - Jun 23
15-10-2023	PF & ESIC	PF & ESIC	Sep, 23
18-10-2023	GST	CMP-08	Jul - Sep, 23
20-10-2023	GST	GSTR-5A	Sep, 23
20-10-2023	GST	GSTR-3B	Sep, 23
22-10-2023	GST	GSTR-3B for QRMP -1	Jul - Sep, 23
24-10-2023	GST	GSTR-3B for QRMP -2	Jul - Sep, 23

25-10-2023	GST	ITC-04	Apr - Sep, 23
29-10-2023	MCA	MGT-15	FY 22-23
29-10-2023	MCA	AOC-4	FY 22-23
29-10-2023	MCA	AOC-4 XBRL	FY 22-23
29-10-2023	MCA	AOC-4 CFS	FY 22-23
30-10-2023	MCA	Form 8	FY 22-23
30-10-2023	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Sep, 23
30-10-2023	Income Tax	Issue of TCS Certificate	Jul - Sep, 23
31-10-2023	MCA	MSME 1	Apr - Sep 23
31-10-2023	Income Tax	TDS Return	Jul - Sep, 23
31-10-2023	Income Tax	Audit Report u/s 44AB - Transfer Pricing Assessee	FY 22-23
31-10-2023	Income Tax	Transfer Pricing Audit	FY 22-23
31-10-2023	Income Tax	Form no. 3CEAB	FY 22-23
31-10-2023	Income Tax	Section 35(2AA)	
31-10-2023	Income Tax	Section 35(2AB)	
31-10-2023	Income Tax	Non-deduction of tax at source by a banking company	Jul - Sep, 23
31-10-2023	Income Tax	Form No. 60	Apr - Sep, 23
31-10-2023	Income Tax	Form No. 3CEJ	FY 22-23
31-10-2023	Income Tax	Rules 5D, 5E and 5F	FY 22-23
31-10-2023	Income Tax	Form 10BBB	Jul - Sep, 23
31-10-2023	Income Tax	Form II	Jul - Sep, 23
31-10-2023	Income Tax	Form no 10B/10BB	NA
31-10-2023	Income Tax	Income Tax Return Filing For Audit	
07-11-2023	Income Tax	TDS/TCS Payment	Oct, 23
10-11-2023	GST	GSTR-7	Oct, 23
10-11-2023	GST	GSTR-8	Oct, 23
11-11-2023	GST	GSTR-1	Oct, 23
13-11-2023	GST	GSTR-6	Oct, 23
13-11-2023	GST	IFF	Oct, 23
13-11-2023	GST	GSTR-5	Oct, 23
14-11-2023	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Sep, 23
15-11-2023	Income Tax	Form 24G	Oct, 23
15-11-2023	Income Tax	Form no. 3BB	Oct, 23

15-11-2023	Income Tax	Issue of TDS Certificate- Other than Salary	Jul - Sep, 23
15-11-2023	PF & ESIC	PF & ESIC	Oct, 23
20-11-2023	GST	GSTR-5A	Oct, 23
20-11-2023	GST	GSTR-3B	Oct, 23
25-11-2023	GST	PMT-06	Oct, 23
28-11-2023	MCA	MGT-7	FY 22-23
29-11-2023	MCA	Form PAS 6 Reconciliation of Share Capital Audit Report	Apr - Sep 23
30-11-2023	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Oct, 23
30-11-2023	Income Tax	ITR Filing for Transfer Pricing Assessee	FY 22-23
30-11-2023	Income Tax	Form No. 3CEAA	FY 22-23
30-11-2023	Income Tax	Form No. 64	NA
30-11-2023	Income Tax	Form No. 64D	NA
30-11-2023	Income Tax	Form 3CEFA	NA
30-11-2023	Income Tax	Form 3CEFB	NA
30-11-2023	Income Tax	Form No. 64A	FY 22-23
30-11-2023	Income Tax	Section 35(2AB)	NA
30-11-2023	Income Tax	Rules 5D, 5E and 5F	NA
30-11-2023	Income Tax	Form No. 3CEJ	NA
30-11-2023	Income Tax	Form ITR-7	FY 22-23

Our Profile



MSA is a seasoned Tax Consultancy firm based at Vapi & Daman. Established a decade ago, we have built a reputation for offering top-notch financial and Tax consultancy services.

We specialize in both direct and indirect taxation as well as corporate finance. From income tax to GST and internal audits to corporate finances, we offer a one-stop solution for all your compliance related concerns.

Our dedicated team consists of highly skilled professionals. Each member brings a unique set of skills, ensuring that we provide comprehensive solutions tailored to your needs and best interpersonal skills to mentor for a better statutory compliances.

Over the years, we have had the privilege of working with a diverse clientele. From small businesses to large corporations and Government departments & Public sector undertakings, we deliver exceptional service to all.

Our firm is not just about numbers; we believe

in building long-term relationships. Trust and transparency are the cornerstones of our practice.

We understand the complexities of the financial landscape and are committed to staying ahead of the curve. Our team is always updated with the latest tax laws and regulations.

Efficiency and accuracy are our hallmarks. Our streamlined processes ensure that we deliver timely and accurate services, every time.

At MSA, your financial well-being is our top priority. Partner with us and experience unparalleled financial solutions that drive your business forward.

Technology is at the core of our operations. We employ modern software tools and digital platforms to make our services more accessible and efficient for our clients.

Sustainability and social responsibility are important to us. We engage in ethical practices and are committed to contributing positively to our community.

Confidentiality is paramount in our line of work. We implement rigorous security measures to ensure that your sensitive financial data is always protected.



Department	Heading	Service
Audit	Auditing Services	Our meticulous auditing practices help you maintain transparency and adhere to financial standards.
GST	GST Compliance	From registration to return filing, we handle all your GST needs, ensuring full compliance with laws.
Transactions	Business Valuation	Whether it is for mergers or acquisitions, we offer accurate and reliable business valuation services.
Income Tax	Income Tax Consultancy	We offer expert advice on income tax planning and filing, helping you optimize your tax liabilities.
Personal Finance	Financial Planning	We provide personalized financial planning services aimed at achieving your long-term financial goals.
Business Support Services	Payroll Management	Outsource your payroll to us and focus on your core business activities, while we handle the complexities.
Audit	Internal Audit	We evaluate your internal financial controls to identify risks and recommend improvements.
Labour Laws	Statutory Compliance	From labor laws to industry-specific regulations, we ensure that your business remains compliant.
Transactions	Mergers and Acquisitions:	We offer end-to-end solutions for mergers and acquisitions, including due diligence and legal compliance.

We hope you found this edition of our newsletter informative and valuable. If you have any further questions or inquiries, please don't hesitate to reach out to us at the following contact details. Your feedback and inquiries are always welcome. Thank you for trusting us to be your source of knowledge and insights.



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