



JDP & Co
Chartered Accountants

JDPro Insights

October 2024 Edition

Bringing the latest regulatory updates in GST, Income Tax, IBC and more at your fingertips.



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Goods & Services Tax (GST)

Overview

- 1 CBIC issues advisory on Archival of GST Returns data on GST portal.
- 2 CBIC issues advisory on reporting of supplies to un-registered dealers in GSTR 1/GSTR 5
- 3 CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.
- 4 CBIC issues advisory on Re-opening of Reporting Input Tax Credit (ITC) Reversal Opening Balance.

(Click the numbers above to directly move to the topic)

Goods & Services Tax (GST)

1

CBIC Issues Advisory on Archival of GST Returns data on GST Portal.

■ **CBIC Issues Advisory on Archival of GST Returns data on GST Portal.**

The introduction of Section 39(11) under the CGST Act, 2017, effective from October 1, 2023 (vide Notification No. 28/2023 – Central Tax dated July 31, 2023), mandates that taxpayers will no longer be permitted to file their GST returns after three years from the original due date of filing. This restriction implies that once the three-year period lapses, taxpayers lose the ability to file or revise those returns.

- Additionally, in line with the GST portal's data retention policy, taxpayer data will be maintained on the portal for a period of seven years. After this period, the data is archived and no longer available for viewing on the portal. This policy has already begun implementation.
- For instance, on August 1, 2024, the data related to the GST return for July 2017 was archived, and on September 1, 2024, data for August 2017 was archived. This process will continue monthly, with the September 2017 data scheduled for archival on October 1, 2024, and so on.

Goods & Services Tax (GST)

1

CBIC Issues Advisory on Archival of GST Returns data on GST Portal. (Cont.,)

- **CBIC Issues Advisory on Archival of GST Returns data on GST Portal.**
 - As a result, taxpayers are strongly advised to download and store any relevant GST return data from the portal before it is archived. This precaution will ensure that they retain necessary records for any future reference, particularly as archived data will no longer be accessible on the portal.

Goods & Services Tax (GST)

2

CBIC Issues advisory on reporting of supplies to un-registered dealers in GSTR 1/GSTR 5

CBIC Issues advisory on reporting of supplies to un-registered dealers in GSTR 1/GSTR 5.

The Government, through Notification No. 12/2024 – Central Tax dated 10th July, 2024, has revised the threshold limit for reporting invoice-wise details of inter-state taxable outward supplies made to unregistered dealers. The threshold has been reduced from Rs. 2.5 lakh to Rs. 1 lakh. This change will affect the reporting requirements in Table 5 of Form GSTR-1 and Table 6 of Form GSTR-5.

- Currently, this change is under development on the GST portal and will be made available to taxpayers shortly.
- Until this new functionality is implemented on the portal, taxpayers are advised to continue reporting invoice-wise details of taxable outward supplies to unregistered dealers where the invoice amount exceeds Rs. 2.5 lakh, in the respective tables (Table 5 of GSTR-1 and Table 6 of GSTR-5). Once the functionality is live, the reduced threshold of Rs. 1 lakh will apply for future filings.



Goods & Services Tax (GST)

3

CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.

CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.

The Invoice Management System (IMS) is a new functionality being developed by GSTN to improve communication between taxpayers and their suppliers, allowing for efficient handling of invoice corrections and amendments. It will help taxpayers match their records with those of their suppliers to ensure they claim the correct Input Tax Credit (ITC). Here's an explanation of how the IMS works and what it means for taxpayers:

- 1. Invoice Actions:** Once suppliers upload invoices in GSTR-1, IFF, or GSTR-1A, they will appear in the IMS dashboard of the recipient taxpayer. The recipient will have three options:
 - Accept the invoice – These Invoices will be part of GSTR-2B
 - Reject the invoice – These Invoices will be excluded from GSTR-2B
 - Pending - These invoices will not be included in the current GSTR-2B but can be acted upon in subsequent months.

Goods & Services Tax (GST)

CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.

S.No.	GSTIN of Supplier	Trade/ Legal Name	Invoice Number	Invoice Type	Accept	Reject	Pending	Status
1	11IMSCC2941N1ZH	GSTN	AAB1	Regular	A	R	P	Accepted
2	24MAYAS0100J1Z6	GSTN	INV-001	Regular	A	R	P	Accepted
3	24KLJIP1218A1ZS	GSTN	test001	Regular	A	R	P	Accepted
4	24KLJIP1218A1ZS	GSTN	Test002	Regular	A	R	P	Accepted

CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.
(Cont.,)

2. Effect on GSTR – 2B: Only accepted invoices will be included in the recipient's GSTR-2B, which determines the eligible ITC. If a taxpayer doesn't take any action on an invoice, it will be treated as deemed accepted and included in GSTR-2B.

3. Amendments : If the supplier amends an invoice in GSTR-1 before filing, the amended invoice will automatically replace the original in IMS, even if the recipient has already acted on the original invoice.

Goods & Services Tax (GST)

3

**CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.
(Cont.,)**

CBIC issues advisory relating to Invoice Management System(IMS) introduced by GSTN.

If the supplier amends an invoice after filing GSTR-1 (through GSTR-1A), the ITC related to the amendment will be reflected in the recipient's GSTR-2B of the following month.

4.Pending Invoices : If the recipient chooses to keep an invoice pending, it won't be included in the current month's GSTR-2B. However, the recipient can claim the ITC on that invoice in subsequent months, as long as it is within the time limits specified under Section 16(4) of the CGST Act, 2017.

5.Timeline for Actions : The recipient can take action on invoices in IMS from the time the supplier saves them in GSTR-1/IFF/1A until the recipient files their GSTR-3B. If action is taken after GSTR-2B is generated (on the 14th of the subsequent month), the recipient will need to recompute their GSTR-2B. No actions can be taken after GSTR-3B is filed for that month, and the next month's GSTR-2B will not be generated until GSTR-3B for the current month is filed.

Goods & Services Tax (GST)

4

CBIC issues advisory on Re-opening of Reporting Input Tax Credit (ITC) Reversal Opening Balance

CBIC issues advisory on Re-opening of Reporting Input Tax Credit (ITC) Reversal Opening Balance.

The government has introduced a new feature on the GST portal called the Electronic Credit Reversal and Re-claimed Statement, aimed at improving accuracy in reporting Input Tax Credit (ITC) reversals and reclaims. This change stems from Notification No. 14/2022 – Central Tax dated 5th July 2022 (and Circular 170/02/2022-GST), and it modifies Table 4 of Form GSTR-3B for taxpayers to correctly report ITC availed, reversed, reclaimed, and ineligible ITC. Here's an overview of the key points:

1. Electronic Credit Reversal and Re-claimed Statement:

This new ledger allows taxpayers to:

- Track their ITC reversals and reclaims more efficiently.
- Ensure that ITC reclaimed in Table 4(A)5 matches with the previously reversed ITC in Table 4(B)2.
- Report reclaimed ITC in Table 4D(1) for clarity.

Goods & Services Tax (GST)

4

CBIC issues advisory on Re-opening of Reporting Input Tax Credit (ITC) Reversal Opening Balance (Cont.,)

CBIC issues advisory on Re-opening of Reporting Input Tax Credit (ITC) Reversal Opening Balance.

2. Period and Filing Timeline:

For Tax-Payers who file their returns:

- Monthly – The system begins from the August 2023 return period.
- Quarterly – The system starts from the Q2 of FY 2023-24 (July – September 2023).

3. Opening Balance for ITC Reversal:

To begin using the statement, taxpayers must report their cumulative ITC reversal as an opening balance:

- **Monthly taxpayers:** Up to the return period of July 2023.
- **Quarterly taxpayers:** Up to the April-June 2023 period (Q1 FY 2023-24).

Taxpayers can report their opening balance of ITC reversal until 30th November 2023.

After reporting, they have three opportunities to amend this balance if any errors are identified.

After 30th November 2023, only amendments (no new reporting) will be allowed until 31st December 2023. No further changes will be allowed after this deadline.

DIRECT TAX



Direct Tax

Overview

1

Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.

2

CBDT extends specified date for filing of various reports of audit for the Assessment Year 2024-25.

3

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.

(Click the numbers above to directly move to the topic)

Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.

Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.

- On 24th September 2024, the Hon'ble Supreme Court disposed of 573 direct tax cases where the tax effect was less than Rs. 5 crore, in light of the enhanced monetary limit for filing appeals, as introduced in the Union Budget 2024-25. This measure is part of the government's ongoing efforts to reduce tax litigation and streamline the judicial process.

➤ Revised Monetary Limits:

The Union Budget 2024-25 provided increased thresholds for filing tax-related appeals by the department in various judicial forums. The Central Board of Direct Taxes (CBDT) and Central Board of Indirect Taxes and Customs (CBIC) subsequently issued orders to reflect these changes across their respective areas. The revised limits for direct tax appeals are as follows:

**Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.
(Cont.,)**

Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.

- Income Tax Appellate Tribunal (ITAT): The monetary threshold for appeals has been increased from **Rs. 50 lakh** to **Rs. 60 lakh**.
- High Courts: The limit has been raised from **Rs. 1 crore** to **Rs. 2 crore**.
- Supreme Court: Appeals will now only be filed where the tax effect exceeds **Rs. 5 crore**, up from the previous threshold of **Rs. 2 crore**.

➤ **Impact on Pending Cases:**

These revised limits are expected to lead to the withdrawal of approximately 4,300 pending cases across various judicial forums:

- ITAT: **700 cases**
- High Courts: **2,800 cases**
- Supreme Court: **800 cases**

**Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.
(Cont.,)**

Disposal of 573 direct tax cases by Hon'ble Supreme Court in view of revised monetary limit for filing appeals provided by Union Budget 2024-25.

➤ **Monetary Limits for Indirect Taxes:**

Customs, Excise & Service Tax Appellate Tribunal (CESTAT): The limit for appeals has been raised from Rs. 50 lakh to Rs. 60 lakh.

- High Courts: The threshold for filing appeals has been increased from **Rs. 1 crore to Rs. 2 crore.**
- Supreme Court: Appeals can now only be filed for cases where the tax effect exceeds **Rs. 5 crore**, up from the previous limit of **Rs. 2 crore.**

➤ **Impact on Pending Cases:**

These changes are expected to result in the withdrawal of approximately 1,050 indirect tax cases from various judicial forums:

- Supreme Court: **250 appeals**
- High Courts: **550 appeals**
- CESTAT: **250 appeals**

CBDT extends specified date for filing of various reports of audit for the Assessment Year 2024-25.

CBDT extends specified date for filing of various reports of audit for the Assessment Year 2024-25.

In view of difficulties reported by taxpayers and other stakeholders in filing of audit reports for AY 2024-25 under the Income-tax Act, 1961, the CBDT has extended the specified date for filing of audit reports for AY 2024-25 from 30th September, 2024 to 07th October, 2024.

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.

- **Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.**
- The Direct Tax Vivad Se Vishwas Scheme, 2024 is a dispute resolution mechanism relaunching the successful initiative from 2020, aimed at resolving pending direct tax disputes with minimal litigation and cost.
- The Government had previously introduced the Direct Tax Vivad Se Vishwas Act, 2020, which allowed taxpayers to settle disputes pending as of 31 January 2020. Due to its positive response and the substantial revenue it generated, the Government, through the Finance (No. 2) Act, 2024, has relaunched the scheme as the Direct Tax Vivad Se Vishwas Scheme, 2024. The objective remains the same — to reduce tax litigation by offering taxpayers a chance to settle disputes related to tax, interest, penalties, or fees.

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024. (Cont.,)

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.

- **Eligibility:**

- The scheme is applicable for settling disputes that were pending as of 22 July 2024 at various appellate forums, including disputes related to:
 - Tax dues.
 - Interest, penalties, or fees under the Income-tax Act.

- **Steps to Settle Disputes under the Scheme:**

Step 1 – Taxpayers must submit a **declaration** in **Form 1** to the designated authority, indicating their intent to settle the dispute.

Step 2 – Upon receiving the declaration, the **designated authority** has **15 days** to issue a certificate in **Form 2**, specifying the amount payable by the taxpayer to settle the dispute.

Step 3 – The taxpayer must then pay the specified amount within **15 days** of receiving the certificate and notify the designated authority using **Form 3**.

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024. (Cont.,)

- **Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.**
 - **Step 4** – Once the payment is confirmed, the designated authority will issue an order in **Form 4**, declaring that the taxpayer has discharged the disputed tax liability. This order will mark the **conclusion of the dispute**.

Benefits of the Scheme:

Upon settling a dispute under the **Direct Tax Vivad Se Vishwas Scheme, 2024**, the taxpayer will be granted **waivers** from:

- **Interest.**
- **Penalties.**
- **Prosecution** in relation to the settled tax arrears.

Notifications Issued by the Ministry of Finance:

- **Notification No. 103 (19 September 2024):** This notification designates **1 October 2024** as the date on which the **Direct Tax Vivad Se Vishwas Scheme, 2024** officially comes into force.

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024. (Cont.,)

- **Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.**
- **Notification No. 104 (20 September 2024):** This notification outlines the **Direct Tax Vivad Se Vishwas Rules, 2024**, which includes the following key aspects:
 - **Forms:**
 - **Form 1:** Declaration by the taxpayer to settle the dispute.
 - **Form 2:** Certificate issued by the designated authority, specifying the amount payable.
 - **Form 3:** Intimation by the taxpayer to confirm the payment.
 - **Form 4:** Order by the designated authority, confirming the dispute resolution.
 - **Computation of Disputed Tax:**

If an issue in dispute has been decided in favor of the taxpayer by a higher forum (e.g., ITAT or High Court), the computation of disputed tax will reflect that decision.

Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024. (Cont.,)

- **Direct Tax Vivad Se Vishwas Scheme, 2024 – Ministry of Finance notifies corresponding Rules, Forms & Date of commencement as 1 October 2024.**
- **Losses, Unabsorbed Depreciation, MAT/AMT Credit:**

The scheme also provides clarity on the **computation of losses, unabsorbed depreciation, and MAT (Minimum Alternate Tax) / AMT (Alternative Minimum Tax) credit**. In case a dispute pertains to these items, the scheme allows such credits to be **carried forward** even after the settlement under the scheme.



Corporate Laws

Overview

1

Cross Border Mergers & Amalgamations:
Foreign Holding Companies Allowed to
Amalgamate with Indian Subsidiaries via Fast-
Track Merger Route (Effective 17 September
2024)

(Click the numbers above to directly move to the topic)



Company Laws

1

Cross Border Mergers & Amalgamations: Foreign Holding Companies Allowed to Amalgamate with Indian Subsidiaries via Fast-Track Merger Route (Effective 17 September 2024)

Cross Border Mergers & Amalgamations: Foreign Holding Companies Allowed to Amalgamate with Indian Subsidiaries via Fast-Track Merger Route (Effective 17 September 2024)

The notification **G.S.R. 555 (E)** introduces an amendment to the **Companies (Compromises, Arrangements and Amalgamations) Rules, 2016** by adding **sub-rule (5)** under **Rule 25A**.

This new sub-rule simplifies the process of **mergers and amalgamations** between a foreign holding company and its Indian wholly-owned subsidiary. Here's a breakdown of the new rules:

Key Provisions of Sub-rule (5):

- **Foreign Holding Company Amalgamating with Indian Subsidiary:**

The rule specifically applies when the **transferor** is a **foreign holding company** incorporated outside India, and the **transferee** is its **Indian wholly-owned subsidiary**.

This means that the parent company wants to merge into its Indian subsidiary.

- **Prior Approval from the Reserve Bank of India (RBI):**

Both companies (the foreign parent and Indian subsidiary) must obtain **prior approval from the RBI** before proceeding with the merger or amalgamation. This is a necessary regulatory step to ensure compliance with India's foreign exchange laws.



Company Laws

1

Cross Border Mergers & Amalgamations: Foreign Holding Companies Allowed to Amalgamate with Indian Subsidiaries via Fast-Track Merger Route (Effective 17 September 2024)

- **Cross Border Mergers & Amalgamations: Foreign Holding Companies Allowed to Amalgamate with Indian Subsidiaries via Fast-Track Merger Route (Effective 17 September 2024)**
 - **Compliance with Section 233 of the Companies Act, 2013:**

The **transferee Indian company** (the Indian subsidiary) must follow the provisions of **Section 233** of the **Companies Act, 2013**. Section 233 allows for **fast-track mergers**, which simplifies the process by avoiding the lengthy National Company Law Tribunal (NCLT) approval.
 - **Application to Central Government:**

The Indian subsidiary must apply to the **Central Government** under **Section 233** for the approval of the merger. This application triggers the fast-track merger process, which is quicker than the traditional merger route.
 - **Declaration under Sub-rule (4):**

The **declaration** mentioned in **sub-rule (4)** (which requires the companies to declare that the merger is in compliance with applicable laws and regulations) must be submitted when the application is made under Section 233.



Compliance Calendars - October 2024

Overview

- 1 GST October 2024 Compliance Calender
- 2 Direct Tax October 2024 Compliance Calender
- 3 ROC October 2024 Compliance Calender

(Click the numbers above to directly move to the topic)



Compliance Calendar GST

**GST Compliance
Calendar - All Important
due dates for
October 2024 at one
place!**

GST Compliance Calendar - October 2024

S.NO	Particulars of Compliance	Forms/Return	Period	Due Date
1.	To be filed by the persons who is required to deduct TDS (Tax deducted at source) under GST	GSTR 7	September 2024	10.10.2024
2.	To be filed by the e-commerce operators who are required to deduct TCS (Tax collected at source) under GST	GSTR 8	September 2024	10.10.2024
3.	To be filed by taxpayers having an aggregate turnover of more than ₹ 1.50 Crores or opted to file Monthly Return	GSTR 1	September 2024	11.10.2024
4.	To be filed by taxpayers who opted for the QRMP scheme (Optional)	GSTR 1 (QRMP)	September 2024	13.10.2024
5.	To be filed by Input Service Distributors	GSTR 6	September 2024	13.10.2024
6.	To be filed by composition taxpayers	CMP-08	July to September 2024	18.10.2024
7.	To be filed by Non-Resident Taxpayers and ODIAR services provider	GSTR 5/5A	September 2024	20.10.2024
8.	The due date for GSTR-3B having an Annual Turnover of \geq 5 Crores	GSTR 3B	September 2024	20.10.2024
9.	The due date for GSTR-3B having an Annual Turnover of $<$ 5 Crores	GSTR 3B	September 2024	20.10.2024

Compliance Calendar Direct Tax

Direct Tax Compliance
Calendar - All Important
due dates for
June 2024 at one place!

Direct Tax Compliance Calendar - June 2024

S.NO	Particulars of Compliance	Forms/Return	Period	Due Date
1.	To be filed by entities who are required to deduct tax at source before making certain payments such as salaries, interest , commission etc.,	-	September 2024	07.10.2024
2.	Quarterly TCS certificate (in respect of tax collected by any person) for the quarter ending September 30, 2024	TCS Certificate	July-September 2024	15.10.2024
3.	Quarterly TDS Certificate (in respect of tax deducted by any person(for the quarter ending September 30,2024)	TDS Certificate	July-September 2024	31.10.2024
4.	Provident fund(PF) & ESI Payment and returns	-	September 2024	15.10.2024
5.	Filing Professional Tax returns by the employers or the individuals who are liable to pay professional tax	-	September 2024	15.10.2024
6.	The statutory due date for filing income tax returns for the assessment year 2024-25 is October 31, 2024, for corporate assessee, non-corporate assessee whose books are required to be audited, and partners of firms whose accounts are required to be audited, including spouses of such partners if the provisions of section 5A apply.	Income Tax Return	AY 2024-25	31.10.2024

Compliance Calendar Direct Tax

ROC Compliance - All Important due dates for October 2024 at one place!

ROC Compliance Calendar - October 2024

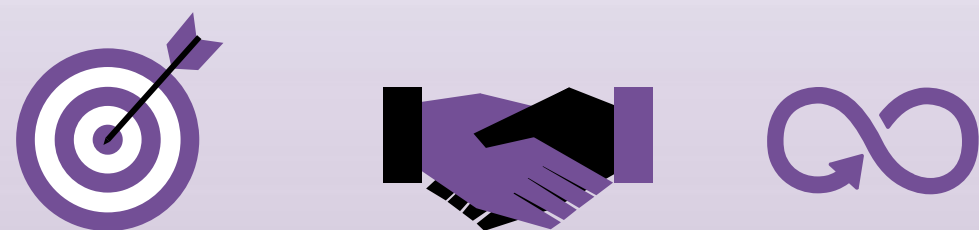
Form	Purpose	Applicability	Due Date
ADT -1	Appointment of Auditor	All companies except the first AGM of new company	14.10.2024
AOC-4	Filing of Financial Statements (Standalone)	All companies (Private, Public, LLPs if applicable)	29.10.2024
AOC-4 XBRL	Filing of Financial Statements in XBRL format	Listed companies and other specific class of companies	29.10.2024
MGT-7	Filing of Annual Return	All companies (Private, Public)	29.10.2024
MGT-7A	Simplified Annual Return for Small Companies/ OPC	Small companies, One Person Company (OPC)	29.10.2024
DIR-3 KYC	KYC of Directors	All directors with a DIN	30.09.2024

➤ About US

J D P & Co is a top-tier professional services firm specializing in Audit, Tax, FEMA, and corporate law matters, committed to delivering premium-quality services to our clients.

JDP & Co
Chartered Accountants

Our skilled professionals are trained to anticipate and implement innovative solutions tailored to each client's unique needs, facilitating the achievement of organizational objectives.



With a blend of specialized expertise, we provide sound financial advice and proactive services customized to our clients' requirements.

Quality.Collaboration.Innovation

Our firm maintains regular interaction with industry and professionals, ensuring we stay abreast of contemporary developments to meet evolving client needs effectively.

The J D P & Co team boasts extensive industry experience across diverse sectors, including Technology, Manufacturing, Communications, Infrastructure & Real Estate, and Pharmaceuticals.

➤ Our Editorial Team



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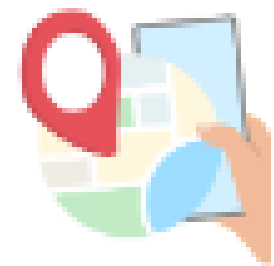


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Thank You!