

# TAX CONNECT

## Knowledge Partner:



**FEMA. FDI. INCOME TAX. GST. LAND. LABOUR**

## TAX CONNECT

**Mumbai** : A/1001, Cirrus Bldg, Cosmos Paradise; Pokhran Road No. 1, Thane (West), Maharashtra – 400606

**Bangalore**: A-414, Carlton Towers, 19th Main; Road Hal Old Airport Rd, Domlur, Bengaluru, Karnataka-560008

**New Delhi**: B-139, 2nd Floor, Transport Nagar, Noida-201301 (U.P)

**Kolkata** : 1, Old Court House Corner, "Tobacco House" 1<sup>st</sup> Floor, R.No.-13 (North), Kolkata-700001  
: Room No 119; 1st Floor; Diamond Arcade; 1/72, Cal Jessore Road; Kolkata – 700055

**Dubai** : AziziFeirouz, 803, 8<sup>th</sup> Floor, AL Furjan, Opposite Discovery Pavillion, Dubai, UAE

**Contact**: +919874466163; +91 9830661254

**Website**: [www.taxconnect.co.in](http://www.taxconnect.co.in)

**Email**: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

## EDITORIAL



**Friends,**

The blocking of E waybill generation facility had been temporarily suspended by Government on account of Covid pandemic. The E Waybill generation facility of a person is liable to be restricted, in case the person fails to file their return in Form GSTR-3B / statement in CMP-08, for consecutive two tax periods or more, whether Monthly or Quarterly.

The blocking of E-waybill generation facility has now resumed on the EWB portal for all the taxpayers. From the tax period August, 2021 onwards, the System will periodically check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08 as per the regular procedure followed before pandemic, and block the generation of EWBs as per rule.

In order to avail E-waybill generation facility on E-waybill portal on continuous basis, it is advised to file the GSTR 3B returns/ CMP-08 Statement on regular basis. Further, please ensure that your customer/ vendor is also doing compliances under GST on time so that compliance of E-waybill can be ensured and blocking of E-waybill generation facility should not be a hurdle due to non filing of GST returns

Recently, a case was presented before the Hon'ble Calcutta High Court in the matter of **Revocation of cancellation of GST registration** - non-consideration of the relevant material documents/records in support of the case of the petitioner - petitioner was not carrying his business from the premises in question from officially registered premises and they were carrying business in question from home - prevailing covid-19 situation where the hon'ble court held that The respondents concerned are directed to consider afresh and dispose of the petitioner's application for revocation of cancellation of its registration of the petitioner under GST Act in accordance with law and by passing a reasoned and speaking order after giving opportunity of hearing to the petitioner or its authorized representative within four weeks from the date of communication of this order and also to consider the documents to be placed by the petitioner in support of its contention at the time of hearing.

**Just to reiterate that we remain available over telecom or e-mail.**

**Truly Yours**

**Editor:**

**Vivek Jalan**

Partner - Tax Connect Advisory Services LLP

**Co-Editors:**

**Rohit Sharma**

Senior Manager – Tax Connect Advisory Services LLP

**Rajanikant Choudhury**

Manager - Tax Connect Advisory Services LLP

## SYNOPSIS

S.NO.	TOPICS	PAGE NO.
1]	TAX CALENDER	4
2]	INCOME TAX	5
NOTIFICATION	INCOME-TAX (31ST AMENDMENT) RULES, 2021   RULE 11UE & RULE 11UF	
3]	GST	6
NOTIFICATION	SEEKS TO EXEMPT CGST ON SPECIFIED MEDICINES USED IN COVID-19, UP TO 31ST DECEMBER, 2021	
4]	FEMA	7
CIRCULAR	EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS) (THIRD AMENDMENT) RULES, 2021 - S.O. 4091 (E)	
DISCUSSION	SHARE ALLOTMENT TO FOREIGNERS UNDER FEMA/ COMPANIES ACT	
5]	CUSTOMS	8
NOTIFICATION	SEEKS TO EXTEND ANTI DUMPING DUTY ON 'CERAMIC TABLEWARE AND GLASSWARE' ORIGINATING IN OR EXPORTED FROM MALAYSIA, TO PREVENT THE CIRCUMVENTION OF ANTI DUMPING DUTY LEVIED ON SUBJECT GOODS ORIGINATING IN OR EXPORTED FROM CHINA PR	
INSTRUCTION	SUBMISSION OF INTIMATION OF ARREST REPORT & INCIDENT REPORT	
6]	DGFT	9
NOTIFICATION	AMENDMENT IN EXPORT POLICY OF SYRINGES AND INCORPORATION OF POLICY CONDITION	
PUBLIC NOTICE	ALLOCATION OF QUANTITY OF 5841 MT (RAW/REFINED) SUGAR TO EU UNDER TRQ SCHEME FOR THE YEAR 2021-22	
7]	GST PLEADING AND PRACTICE: WITH SECTION-WISE GST CASES & GST NOTICES AND THEIR REPLIES	10
8]	IN STANDS - AN INTEGRATED APPROACH TO GST E-INVOICING, E-WAYBILL & E-RETURN FILING	1
9]	IN STANDS –SECTION WISE COMPENDIUM ON GST	12
10]	IN STANDS – UNION BUDGET 2021	13
11]	LET'S DISCUSS FURTHER	14

## TAX CALENDAR

Due date	Form/Return/ Challan	Reporting Period	Description
10 <sup>TH</sup> October 2021	GSTR-7	September 2021	Due date for filing GSTR-7 to be filed by the person who is required to deduct TDS under GST for the month of September 2021.
10 <sup>th</sup> October 2021	GSTR-8	September 2021	The due date for furnishing statement by e-commerce companies for the Month of September 2021.
10 <sup>th</sup> October 2021	GSTR-6	September 2021	Return for Input Service Distributor.
15 <sup>th</sup> October 2021	Form 24G	September 2021	Due date for furnishing of Form by an office of the Government where TDS/TCS for the month of September, 2021 has been paid without the production of a challan.
15 <sup>th</sup> October 2021	Form-24Q	July- September 2021	Quarterly statement of TCS deposited for the quarter ending September 30, 2021
15 <sup>th</sup> October 2021	Form-26QB, 26QC,26QD	September 2021	Due date for issue of TDS Certificate for tax deducted under section 194-1A, 194-1B and 194M in the month of August, 2021
15 <sup>th</sup> October 2021	Form-3BB	September 2021	Due date for furnishing statement in Form by a stock exchange in respect of transactions in which client codes been modified after registering in the system for the month of September, 2021.

## INCOME TAX

## NOTIFICATION

**INCOME-TAX (31ST AMENDMENT) RULES, 2021 | RULE 11UE & RULE 11UF**

**OUR COMMENTS:** CBDT notified the Income-tax (31st Amendment) Rules, 2021 vide Notification No. 118/2021 Dated: 1st October, 2021.

The Taxation Laws (Amendment) Act, 2021, inter-alia, amended the Income-tax Act, 1961 (Income-tax Act) so as to provide that no tax demand shall be raised in future on the basis of the amendment to section 9 of the Income-tax Act made vide Finance Act, 2012 for any offshore indirect transfer of Indian assets if the transaction was undertaken before 28th May, 2012 (i.e., the date on which the Finance Bill, 2012 received the assent of the President).

The 2021 Act also provides that the demand raised for offshore indirect transfer of Indian assets made before 28th May, 2012 (including the validation of demand provided under Section 119 of the Finance Act 2012) shall be nullified on fulfillment of specified conditions such as withdrawal or furnishing of undertaking for withdrawal of pending litigation and furnishing of an undertaking to the effect that no claim for cost, damages, interest, etc. shall be filed and such other conditions are fulfilled as may be prescribed. The amount paid/collected in these cases shall be refunded, without any interest, on fulfillment of the said conditions.

The draft rules, to amend the Income-tax Rules, 1962, prescribing the specified conditions as referred above and providing the form and manner for furnishing of undertaking for withdrawal of pending litigation, claiming no cost, damages, interest, etc. were circulated in public

domain on 28th August, 2021, inviting suggestions/comments from all stakeholders by the 4th of September, 2021.

After examining the stakeholder comments and incorporating several suggestions contained therein, the rules for implementing the 2021 Act have been published in the Official Gazette vide Notification No. GSR 713(E) dated 1st October, 2021 wherein the following rules have been inserted to the Income-tax Rules, 1962:

**i. Rule 11UE which provides for the specified conditions in order to be eligible to claim relief under 2021 Act;**

and

**ii. Rule 11UF which provides the form and manner of furnishing the undertaking for withdrawal of pending litigation, claiming no cost, damages, etc.**

**[For further details please refer the Notification]**

## GST

## NOTIFICATION

## SEEKS TO EXEMPT CGST ON SPECIFIED MEDICINES USED IN COVID-19, UP TO 31ST DECEMBER, 2021

**OUR COMMENTS:** The Central Government, vide notification number 12/2021 dated 30.9.2021, on the recommendations of the Council, hereby exempted the goods specified in column (3) of the Table below, falling under the tariff item, sub-heading, heading or Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), as the case may be, as specified in the corresponding entry in column (2) of the said Table, from so much of the central tax leviable thereon under section 9 of the said Act, as is in excess of the amount calculated at the rate as specified in corresponding entry in column (4) of the aforesaid Table, namely:-

Table

Sl. No.	Chapter, Heading, Sub-heading or Tariff item	Description of Goods	Rate
(1)	(2)	(3)	(4)
1	30	Tocilizumab	Nil
2	30	Amphotericin B	Nil
3	30	Remdesivir	2.5%
4	30	Heparin (anti-coagulant)	2.5%
5	30	Itolizumab	2.5%
6	30	Posaconazole	2.5%
7	30	Infliximab	2.5%
8	30	Bamlanivimab & Etesevimab	2.5%
9	30	Casirivimab & Imdevimab	2.5%

10	30	2-Deoxy-D-Glucose	2.5%
11	30	Favipiravir	2.5%

2. This notification shall come into force from the 1st day of October, 2021 and remain in force up to and inclusive of the 31st December, 2021.

**[For further details please refer the notification]**

## FEMA

## NOTIFICATION

EXCHANGE MANAGEMENT (NON-DEBT INSTRUMENTS)  
(THIRD AMENDMENT) RULES, 2021 - S.O. 4091 (E)

**OUR COMMENTS:** The Central Government hereby made the following rules further to amend the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, namely vide 2021 - S.O. 4091 (E) - Foreign Exchange Management dated 05-10-2021 :-

1. (1) These rules may be called the Foreign Exchange Management (Non-debt Instruments) (Third Amendment) Rules, 2021.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. In the Foreign Exchange Management (Non-debt Instruments) Rules, 2019, in Schedule I, in the Table, after Sl no. 4.2, the following entries shall be inserted namely:-

"4.3	Notwithstanding anything contained at Sl. No. 4.2 above, foreign investment up to 100% under the automatic route is allowed in case an 'in-principle' approval for strategic disinvestment of a PSU has been granted by the Government."
------	--

[For further details please refer the notification]

## DISCUSSION

SHARE ALLOTMENT TO FOREIGNERS UNDER FEMA/  
COMPANIES ACT

**OUR COMMENTS:** Economic liberalization has resulted in robust growth over the years and has made India an attractive investment destination hub globally. COVID -19

pandemic has surely disrupted the growth chart but it is expected to regain the momentum soon making our country one of the fastest growing large economies. With an intent to promote foreign investment, Government has eased off the regulatory environment with a framework that is transparent and comprehensible.

## Investment Route

Foreign Direct Investment (FDI) in India can be made under the below routes:

- Automatic Route
- Government Approval Route

## Share Allotment Process

## Permissible Capital Instruments:

An Indian Company is permitted to issue capital instruments to a person resident outside India subject to entry routes, sectoral caps and guidelines specified for foreign investment. Capital Instruments to be considered under FDI are

- **Equity Shares** – to be issued in accordance with the provisions of **Companies Act, 2013** and will include equity shares that have been partly paid
- **Debentures** – issued to be fully, compulsorily and mandatorily convertible
- **Preference shares** – issued to be fully, compulsorily and mandatorily convertible
- **Share Warrants** – issued on or after July 8, 2014 will be considered as capital instruments

Investment in any other instrument shall be treated as borrowings.



## CUSTOMS

## NOTIFICATION

**ANTI DUMPING DUTY ON 'CERAMIC TABLEWARE AND GLASSWARE' ORIGINATING IN OR EXPORTED FROM MALAYSIA, TO PREVENT THE CIRCUMVENTION OF ANTI DUMPING DUTY LEVIED ON SUBJECT GOODS ORIGINATING IN OR EXPORTED FROM CHINA PR EXTENDED**

**OUR COMMENTS:** Vide Notification No. 59/2021-Customs (ADD) dated 04-10-2021, the Central Government, hereby imposes on the subject goods, the description of which is specified in column (3) of the Table given in the notification, specification of which is specified in column (4), falling under heading of the First Schedule to the Customs Tariff Act, specified in the corresponding entry in column (2), originating in the countries specified in the corresponding entry in column (5), exported from the countries specified in the corresponding entry in column (6), produced by the producers specified in the corresponding entry in column (7), exported by the exporters specified in the corresponding entry in column (8) and imported into India, an anti-dumping duty at the rate equal to the amount specified in the corresponding entry in column (9), in the currency specified in the corresponding entry in column (11) and as per unit of measurement specified in the corresponding entry in column (10) of the Table.

2. The anti-dumping duty imposed under this notification shall be effective from the date of publication of this notification in the Official Gazette and will be co-terminus with the anti-dumping duty on subject goods as levied vide aforesaid notification No.4/2018-Customs (ADD), dated the 21st February, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 179(E), dated the 21st February, 2018 (unless revoked, superseded or amended earlier), and the anti-dumping duty shall be paid in Indian currency.

**[For further details please refer the Notification]**

## INSTRUCTION

**SUBMISSION OF INTIMATION OF ARREST REPORT & INCIDENT REPORT**

**OUR COMMENTS:** Vide Instruction Number 21/2021 - Customs, dated 5.10.2021 regarding the guidelines for Arrest and Bail in relation to offenses punishable under Customs Act, 1962. The Circular No. 38/2013 instructs inter-alia that (para 5 ibid): "Chief Commissioners/DGRI shall send a report on every arrest to the concerned Member within twenty-four (24) hours of the arrest. To maintain an All India record of arrests made under the Customs Act, 1962, a monthly report of all persons arrested in the Zone shall be sent by the Chief Commissioner to DRI (Hqrs) in the format prescribed and enclosed, by the 5th of the succeeding month and the same would be compiled and sent to Anti-Smuggling Unit, CBEC by 10th of every month zone wise." The Instruction No. 19/2018 dated 22.11.2018 prescribed the format for reporting arrests. It is noticed that many a time arrest reports are not submitted within the stipulated time and in the format prescribed. Also, the arrests made by the formations are not intimated to the Member (Investigation).

2. In this regard, it has been conveyed as under:

- i. Besides intimating to the Zonal Member concerned, arrest reports shall also be intimated to the Member (Investigation). Further, I am directed to reiterate that:
- ii. A monthly report of all persons arrested in the Zone shall be sent by the Chief Commissioner to the Principal Director General/ Director General of Revenue Intelligence in the format prescribed, by the 5th of the succeeding month.
- iii. The monthly reports received from the formations shall be compiled by Directorate General of Revenue Intelligence (HQ) and a compiled report shall be sent to the O/o the Commissioner (Investigation-Customs), CBIC by 10th of every month Zone wise.
- iv. All the arrests made, shall be intimated to the Board within the stipulated time in the prescribed format.
- v. All such reports shall be sent only by e-mail and the practice of sending hard copies to the Board should be stopped with immediate effect.



## DGFT

## NOTIFICATION

AMENDMENT IN EXPORT POLICY OF SYRINGES AND  
INCORPORATION OF POLICY CONDITION

**OUR COMMENTS:** Vide Notification No. 34/2015-2020 dated 4<sup>th</sup> October 2021, Foreign Trade (Development & Regulation) Act, 1992 (No. 22 of 1992), as amended, read with Para 1.02 and 2.01 of the Foreign Trade Policy, 2015-20, the Central Government hereby makes following amendment in the Chapter 90 of Schedule – 2 of ITC (HS) Export Policy, 2018 related to export of Syringes:

## SCHEDULE

S. No.	ITC Codes	HS	Description	Existing Policy	Revised Policy
207AD	90183100		Syringes with or without Needles	Free	Restricted

## 2. Effect of this Notification:

The export of Syringes with or without Needles falling under HS code specified above or falling under any other HS code has been put under 'Restricted' category with immediate effect. The procedure for submission and approval of application for export of syringes will be notified separately

**[For further details please refer the Notification]**

## PUBLIC NOTICE

ALLOCATION OF QUANTITY OF 5841 MT (RAW/REFINED)  
SUGAR TO EU UNDER TRQ SCHEME FOR THE YEAR 2021-22

**OUR COMMENTS :** Vide Public Notice No. 27/2015-2020 dated 4<sup>th</sup> October 2021, Director General of Foreign Trade hereby allocates quantity of 5841 Metric Ton of

Raw/Refined Sugar, under Tariff Rate Quota (TRQ) to EU for the year 2021-22 (Upto September 30, 2022).

As per Notification No. 3/2015-20 dated 20.04.2015, export of sugar (HS Code 17010000) to EU under TRQ is 'Free' subject to the conditions notified in the 'Nature of Restrictions' in the above notification.

Certificate of Origin, if required, for preferential export of sugar to EU, shall be issued by Additional Director General of Foreign Trade, Mumbai. Other certification requirement, if any, prescribed specifically for export of sugar to EU would continue to be followed.

The quota will be operated by Agricultural and Processed Food Products Export Development Authority (APEDA), New Delhi as the implementing agency for export of TRQ items to EU.

The reporting requirement as notified vide Notification No. 3/2015-2020 dated 20.04.2015 read with Notification No. 20 dated 07.09.2015 would be followed.

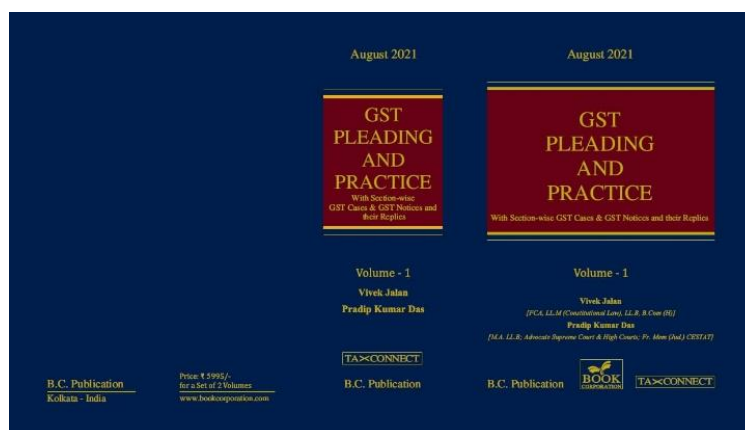
Effect of this Public Notice:

The quantity of 5841 MT sugar (raw and/or white sugar) to be exported to EU under TRQ scheme from 01.10.2021 to 30.09.2022 has been notified.

**[For further details please refer the Public Notice]**

## **:IN STANDS**

### **GST PLEADING AND PRACTICE: With Section-wise GST Cases & GST Notices and their Replies**



#### **ABOUT THE BOOK:** This publication includes:

1. GST Notices and their Replies
2. Orders and Appeals under GST
3. Text of provisions under IGST Act 2017 & CGST Act 2017
4. CGST & IGST Section-wise Synopsis of Case Laws and Notification/Circulars Gist
5. CGST & IGST Section-wise Synopsis of "Question of Law" answered under GST
6. Completely Updated Synopsis of Case Laws under GST by Supreme Court, High Court, AAARs & AARs

#### **Authors:**

**Vivek Jalan**

**[FCA, LL.M (Constitutional Law), LL.B, B.Com(H)]**

**Pradip Kumar Das**

**[M.A. LL.B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]**

#### **Published by:**

##### **BOOK CORPORATION**

4, R. N. Mukherjee Road  
Kolkata 700001

Phones: (033) 64547999

Cell : 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### **In Association With:**

##### **TAX CONNECT ACADEMY**

1, Old Court House Corner  
Kolkata 700001

Phones: (033) 40016761

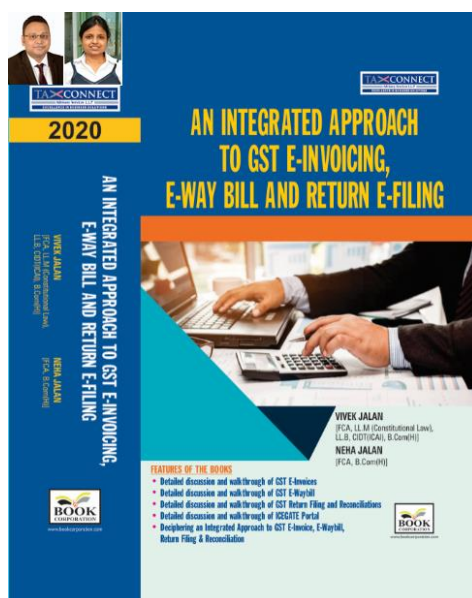
Cell : 9874466163, 9830661254

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## **:IN STANDS**

### **AN INTEGRATED APPROACH TO GST E-INVOICING, E-WAYBILL & E-RETURN FILING**



**ABOUT THE BOOK:** This publication includes:

1. Detailed discussion and walkthrough of GST E-Invoices.
2. Detailed discussion and walkthrough of GST E-Waybill.
3. Detailed discussion and walkthrough of GST Return Filing and Reconciliations.
4. Detailed discussion and walkthrough of ICEGATE Portal.
5. Deciphering an Integrated Approach to GST E-Invoice, E-Waybill, Return Filing & Reconciliation

**Authors:**

**Vivek Jalan**

[FCA, L.L.M (Constitutional Law), L.L.B, CIDT(ICA), B.Com(H)]

**Neha Jalan**

[FCA, B.Com(H)]

**Published by:**

**BOOK CORPORATION**

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell : 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

**In Association With:**

**TAX CONNECT ACADEMY**

1, Old Court House Corner

Kolkata 700001

Phones: (033) 40016761

Cell : 9874466163, 9830661254

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## IN STANDS

### Section wise Compendium on GST



#### ABOUT THE BOOK: This publication includes:

1. Linkage of Section, Rules, Notifications, Circulars, Orders, Advance Ruling, Court Decisions
2. Master Referencer of Section, Rules, Notifications, Circulars, Orders, Advance Ruling and Court Decisions
3. Section-wise Commentary
4. Practical Illustrations

#### Authors:

**Vivek Jalan**

[FCA, L.LM (Constitutional Law), L.LB, CIDT(ICA), B.Com(H)]

**Pradip Kumar Das**

[M.A. LL.B; Advocate Supreme Court & High Courts; Fr. Mem (Jud.) CESTAT]

#### Published by:

**BOOK CORPORATION**

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell : 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

#### In Association With:

**TAX CONNECT ACADEMY**

1, Old Court House Corner

Kolkata 700001

Phones: (033) 40016761

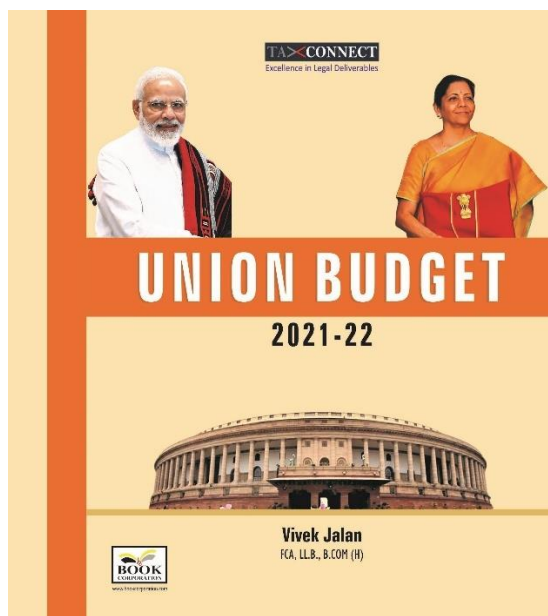
Cell : 9874466163, 9830661254

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## **IN STANDS**

### **UNION BUDGET 2021**



**ABOUT THE BOOK:** This publication includes:

1. Commentary on Budget
2. Finance Minister's Budget Speech
3. Budget at a Glance
4. Memorandum
  - a. Direct Tax
  - b. Customs
  - c. Excise
  - d. GST
5. Finance Bill
6. Notes on Clauses

**Authors:**

**Vivek Jalan**

[FCA, L.L.M (Constitutional Law), L.L.B, CIDT(ICA), B.Com(H)]

**Published by:**

**BOOK CORPORATION**

4, R. N. Mukherjee Road

Kolkata 700001

Phones: (033) 64547999

Cell : 9830010297, 9331018333

Order by email: [bookcorporation@gmail.com](mailto:bookcorporation@gmail.com)

Website : [www.bookcorporation.com](http://www.bookcorporation.com)

**In Association With:**

**TAX CONNECT ACADEMY**

1, Old Court House Corner

Kolkata 700001

Phones: (033) 40016761

Cell : 9874466163, 9830661254

Order by email: [info@taxconnect.co.in](mailto:info@taxconnect.co.in)

Website : [www.taxconnect.co.in](http://www.taxconnect.co.in)

## LET'S DISCUSS FURTHER!

### OUR OFFICES:

#### MUMBAI

Building No.9, Flat- 403,  
LodhaEternis, 11<sup>th</sup> Road,  
MIDC, Andheri(E)-400093

Contact Person: Rajanikant  
Choudhury

Email:  
rajanikant.choudhary@taxconnect.co.in

#### BANGALORE

A-414, Carlton Towers, 19th  
Main; Road Hal Old Airport  
Rd, Domlur, Bengaluru,  
Karnataka-560008

Contact Person: Manmit  
Sinha

Email:  
manmit.sinha@taxconnectdelhi.co.in

#### DELHI

B-139, 2nd Floor,  
Transport Nagar, Noida-  
201301 (U.P)

Contact Person: Poonam  
Khemka

Email:  
poonam.khemka@taxconnectdelhi.co.in

#### KOLKATA

1, Old Court House  
Corner, "Tobacco House",  
1<sup>st</sup> Floor, Room No. 13  
(N), Kolkata-700001

Contact Person: Priyanka  
Chowdhury

Email:  
priyanka.chowdhury@taxconnect.co.in

#### KOLKATA

R No 119; 1st Floor;  
Diamond Arcade; 1/72,  
Cal Jessore Road;  
Kolkata – 700055

Contact Person: Priyanka  
Chowdhury

Email:  
priyanka.chowdhury@taxconnect.co.in

#### DUBAI

Azizi Feirouz, 803, 8<sup>th</sup> Floor,  
AL Furjan, Opposite  
Discovery Pavillion, Dubai,  
UAE

Contact Person: Rohit Sharma

Email:  
rohit.sharma@taxconnect.co.in

### **Disclaimer:**

*This e-bulletin is for private circulation only. Views expressed herein are of the editorial team and are based on the information, explanation and documents available on Government portal platforms. Tax Connect or any of its employees do not accept any liability whatsoever direct or indirect that may arise from the use of the information contained herein. No matter contained herein may be reproduced without prior consent of Tax Connect. While this e-article has been prepared on the basis of published/other publicly available information considered reliable, we do not accept any liability for the accuracy of its contents.*

Tax Connect 2021. All rights reserved.