SUCCESS OCCURS WHEN OPPORTUNITY MEETS PREPARATION

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EDITORIAL TEAM

Income Tax

1. **Mandatory Quoting of Aadhaar For PAN Applications & Filing Return of Income**

Section 139AA of the Income-tax Act, 1961 as introduced by the Finance Act, 2017 provides for mandatory quoting of Aadhaar / Enrolment ID of Aadhaar application form, for filing of return of income and for making an application for allotment of Permanent Account Number with effect from 1st July, 2017. It is clarified that such mandatory quoting of Aadhaar or Enrolment ID shall apply only to a person who is eligible to obtain Aadhaar number. As per the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016, only a resident individual is entitled to obtain Aadhaar.

Case Laws

1. Commissioner-of-Income Tax v. Equinox Solution Pvt Ltd (Supreme Court of India) – (In favour of Assessee)

Section 48(2) and Section 50(2) of the Income Tax Act, 1961

FACTS:

1) The assessee-company sold its entire running business in one go with all its assets and liabilities to a company. In the return, it claimed deduction under section 48(2) as it stood then by treating the sale to be in the nature of 'slump sale' of the going concern being in the nature of long term capital gain.

2) The Assessing Officer did not accept the contention of the assessee in claiming deduction. According to the Assessing Officer, the case of the assessee was covered under section 50(2) because it was in the nature of short term capital gain as specified in section 50(2). Accordingly, he reworked the claim of the deduction treating the same to be falling under section 50(2).

3) The Commissioner (Appeals) opined that the assessee had sold its entire running business in one go with all its assets and liabilities at a slump price and, therefore, the provisions of section 50(2) could not be applied to such sale. Since the undertaking itself was a capital asset owned by the assessee nearly for six years and being in the nature of long term capital asset and the same having been sold in one go as a running concern, it could not be termed a 'short term capital gain' so as to attract the provisions of section 50(2). The same was upheld in Tribunal and High Court.

HELD:

1) The case of the assessee does not fall within the four corners of section 50(2). Section 50(2) applies to a case where any block of assets are transferred by the assessee but where the entire running business with assets and liabilities is sold by 7the assessee in one go, such sale cannot be considered as 'short term capital assets'. In other words, the provisions of section 50(2) would apply to a case where the assessee transfers one or more block of assets, which he was using in running of his business. Such is not the case here because in this case, the assessee sold the entire business as a running concern.
2) As rightly noticed by the Commissioner (Appeals) that the entire running business with all assets and liabilities in one go, it was a slump sale of a 'long term capital asset.' It was, therefore, required to be taxed accordingly.

2. Nandu Atmaram Wajekar v. Union of India (High Court of Bombay) – (In favour of Revenue)

Section 183 r.w.s. Section 186 of the Finance Act, 2016

FACTS:

1) The Assessee is a declarant as provided by Finance Act, 2016 and had disclosed income under the Income Declaration Scheme, 2016.
2) However, the first instalment under the aforementioned scheme was due on 30th November, 2016 but immediately prior to the said payment a dynamic move to curb black money and counterfeit currency i.e.

Demonetization was brought. So, the Assessee failed to deposit the sum within the due date and so his application was rejected.

The Assessee contented that due to above move of the Government he failed to deposit the amount of tax and now the assessee has the funds readily available with him to deposit the tax so his declaration should be considered.

HELD:

1) The Court finally pronounced that the Scheme was optional, the dates of payment were known at the time of filing the declaration and above all it is a facility which has been made available to parties who have failed to disclose their income and pay the appropriate tax under the Income-tax Act, 1961, to come clean.
2) And so, the said writ petition of the Assessee was rejected.

3. Mehul V. Vyas v. Income Tax Officer (ITAT-Mumbai) – (In favour of Assessee)

Section 68 of the Income Tax Act, 1961

FACTS:

1) On the basis of information from the Commissioner that the assessee had during the year under consideration made a 'cash deposit' in saving bank account with Punjab and Maharashtra Co-operative Bank, the case of the assessee was reopened and a notice was issued and served on the assessee.
2) During the course of the assessment proceedings, the Assessing Officer called upon the assessee to put forth an explanation as regards the nature and source of the cash deposit in saving bank account.

3) The assessee placed on record substantial documentary evidence in form of summarized cash analysis to explain the genesis of the cash deposit.

4) The Assessing Officer was not in agreement with the explanation of the assessee and, hence, rejected the same and held the said cash deposit as an 'unexplained cash credit' and added the same to the returned income of the assessee by invoking the provisions of section 68.

HELD:

1) A credit in the 'bank account' of an assessee cannot be construed as a credit in the 'books of the assessee', for the very reason that the bank account cannot be held to be the 'books' of the assessee. Though it remains as a matter of fact that the 'bank account' of an assessee is the account of the assessee with the bank, or in other words the account of the assessee in the books of the bank, but the same in no way can be held to be the 'books' of the assessee. Giving a thoughtful consideration to the scope and gamut of the aforesaid statutory provision, *viz.* section 68, it is to be held that an addition made in respect of a cash deposit in the 'bank account' of an assessee, in the absence of the same found credited in the 'books of the assessee' maintained for the previous year, cannot be brought to tax by invoking the provisions of section 68.

2) The addition made by the Assessing Officer in respect of the cash deposit in the bank account of the assessee by invoking section 68 has to fail for the very reason that as per the judgment of the Bombay High Court in the case of ***CIT* v. *Bhaichand N. Gandhi***, a bank pass book or bank statement cannot be considered to be a 'book' maintained by the assessee for any previous year, as understood for the purpose of section 68. Therefore, on this count itself the impugned addition deserves to be deleted.

3) Even otherwise, the explanation rendered by the assessee in respect of the nature and source of the cash deposit in her bank account has been disbelieved by the lower authorities without establishing any credible infirmity or fallacy in the substantial material which was made available on record by the assessee. The assessee had not only put forth an explanation in respect of the nature and source of the cash deposit of in bank account, but rather it remains as a matter of fact that substantial material was placed on record by the assessee to fortify the genuineness and veracity of his aforesaid explanation. The explanation of the assessee had been dislodged by the Assessing Officer merely on the basis of doubts, surmises and conjectures, which cannot form a basis for making an addition in the hands of the assessee.

4. Ratnagiri Stainless Pvt Ltd v. Income Tax Officer (ITAT-Mumbai) – (Partly in favour of Assessee)

Section 68 of the Income Tax Act, 1961

FACTS:

1) Information was received by the Assessing Officer from DGIT (Inv.), Mumbai that there were some parties who were engaged in hawala transactions and were involved in issuing bogus bills for sale of material without delivery of goods, and that the assessee was beneficiary of hawala/accommodation entries from 28 entry providers by way of bogus purchases. Majority of the supporting evidence such as octroi receipts, delivery challans were not submitted by the Assessee. Also notices issued to 28 parties from whom purchases were claimed to be made returned unserved. The A.O. therefore He concluded that it was a case of default committed through an organized scam to defraud the revenue in a systematic manner. Thus, the Assessing Officer held that the assessee failed to prove the onus cast upon it to prove that purchases made by the assessee were genuine purchases and he made gross profit additions at the rate of 12.5 per cent over the total purchases. On Appeal to Commissioner-of-Income Tax the said addition was confirmed.

HELD:

1) Opening of Reassessment on the basis of Investigation by Sales Tax Department whereby the directors of these dealers have admitted in a deposition *vide* statements/affidavits made before the Sales Tax

Department that they were involved in issuing bogus purchase bills without delivery of any material is a valid reason to believe for A.O. The same cannot be termed as opening the reassessment on the basis of suspicion.

2) It was observed by the Assessing Officer that these parties just issue bogus bills in lieu for earning commission without actual supply of goods. In a sworn Affidavit Cum Declaration filed before Sales Tax Investigation Branch, Mumbai, and in deposition before the Assistant Commissioner of Sales tax, Investigation Branch, Mumbai, the directors of the said 28 entities have admitted of issuing only invoices for sake of entry without delivery of goods.

The Assessee was not able to discharge burden of proving the said purchase to be genuine as no original documents were submitted to the Ld. Assessing Officer. The Assessee however contended that the estimated Gross Profit Addition made by the Ld. Assessing Officer at the rate of 12.5% is very high and no industry comparison was made for estimating the Gross Profit ratio. The revenue made aforesaid additions relying on the presumption that the material was in-fact purchased from grey market at a lower rate and to cover deficiencies in record, the invoices were procured from these entry operators to reduce the profit. It was also considered that there will be savings on account of taxes while procuring material from grey market. The books of account were not rejected under section 145(3) by the revenue.

In the immediately preceding year *i.e.* assessment year 2008-09, the assessee earned GP ratio of 4.3 per cent on total turnover, while for the year under consideration GP ratio earned was 5.45 per cent. Based on facts and circumstances of the case, end of justice will be met if GP ratio of 12.5 per cent on alleged bogus purchases was added to income of the assessee against which credit for the declared GP ratio on the alleged bogus purchases will be granted by the Assessing Officer after verification by the Assessing Officer because of failure of the assessee to come forward to discharge primary onus cast upon him for which assessee is to be blamed and in the midst of afore-stated un-rebutted allegation against the assessee and non-discharge of primary onus, the declared lower GP ratio of 5.45 per cent in the instant previous year under appeal cannot be accepted.

Value Added Tax

1. EXEMPTION FROM PAYMENT OF LATE FEES U/S 20(6) OF MVAT ACT, 2002

Return for the month of March-2017 and the returns for Third and fourth quarters may be filed by the dates mentioned below-

PERIOD	START DATE	END DATE
MARCH-2017	01/04/2017	03/05/2017
OCT 2016 TO DEC 2016	01/04/2017	29/04/2017
JAN 2017 TO MARCH 2017	11/04/2017	15/05/2017

2. CHANGES IN RATE OF TAX, EXTENSION TO EXEMPTED COMMODITIES & CHANGES IN TAXATION OF LIQUOR UNDER MVAT ACT

- **Amendments in Schedule A**

  The following commodities continue to be Tax free till the introduction of the GST in the state and the commodities are:

  1. Paddy, rice, wheat and pulses in whole grain, split or broken form. [A- 9A (a)]
  2. The flour of wheat and rice including atta, maida, rawa and suji whether sold singly or in mixed form. [A-9A(b)]
  3. The flour of pulses including besan when sold singly and not mixed with flour of other pulses or cereal [A-9A(c)]
  4. Papad, except when served for consumption.[A-51(i)]
  5. Gur [A-51(ii)]

6. Chillies, turmeric and tamarind whole, powdered or separated but excluding chilly seed and tamarind seed when sold in separated forrn.[A.-51(iii)]
7. Coriander seeds, Fenugreek and Parsley (Suva) whole or powdered [IA-51 (iv)]
8. Coconut in shell and separated kernel of coconut, other than copra [A-5 1(v)]
9. Solapuri chaddars [A-51(vi)]
10. Towels [A-51(vii)]
11. Wet dates [A-51(viii)]
12. Raisins and currants [A-59]
13. Amsul
14. Card Swipe machines for merchant transactions
15. Gas or Electric fired human body incinerator
16. Geo membrane used for farm pond, of thickness not less than 500 microns, having BIS specification
17. Milk testing kits for detecting milk adulteration
18. Soil testing kits for determination of soil nutrients

- **Amendment to Schedule 'C'**

Tea – will be 6% till introduction of the GST

- **Amendments to Schedule 'D'**

1. Aviation Turbine fuel (Duty paid)

Aviation Turbine fuel (Duty paid), when sold in areas outside the geographical limits of Brihanmumbai Corporation, Pune Municipal Corporation and Raigad District, is taxable at the rate of 5%. [Sch. entry D-11]

2. Taxation of Liquor Manufacturers

The rate of tax on liquor, covered by schedule entries D-1, D-2 and D-3 is 60%, as per the respective schedule entries.

1. DISTRIBUTION OF GST PROVISIONAL ID AND ACCESS TOKEN OF PHASE-4 DEALERS STARTED

Provisional Ids and Access Token of Phase 4 dealers are now made available by GSTN. Dealer can obtain their Provisional Ids from department's portal www.mahavat.gov.in, using their login credentials. The list of all such dealers is published under "What's New" Section on MSTD's portal.

1. CHANGES IN PROFESSION TAX RULES

- Exemption from payment of late fee

To encourage filing of returns it is decided to provide for exemption of late fee subject to certain conditions. Accordingly Government Notification No. PFT-2014/CR-38/Taxation-3, dated 21st August 2014 is amended. The benefit of exemption of whole of late fee is available to an employer who files return along with the payment of tax for any

of the period's up-to the 31st March 2017, on or before 30th September 2017.

- Change in rate of interest under PT Act

  The new rates of interest shall be as specified in the table below:-

Sr. No	Period, liable for interest	Rate
1.	Delay upto one month	One and a quarter per cent of the amount of such unpaid tax, for the month or for part thereof.
2.	Delay upto three months	i) Delay upto one month- One and a quarter per cent. of the amount of such unpaid tax, for the month or for part thereof, (ii) Delay beyond one month up to three months -One and half per cent of the amount of such unpaid tax, for each month or for part thereof
3.	Delay more than three months	(i) Delay up to one month – One and a quarter per cent. of the amount of such unpaid tax, for the month or for part thereof, (ii) Delay beyond one month up to three months – One and half per cent. of the amount of such unpaid tax, for each month or for part thereof, (iii) Delay more than three months – Two per cent of the amount of such unpaid tax, for each month or for part thereof.

5. CONDITIONAL REMISSION IN INTEREST PAYABLE AS PER SEC 30(1) BY URD.

- Submission of application for registration: In order to avail the benefits under the above referred notification dealer who is liable to pay tax but has failed to obtain the registration within time limit provided in rule 8 of MVAT Rules should submit the application for registration on the departments' web-site during the period starting from 18th March 2017 and ending on 30th June 2017.
- Withdrawal of benefits:

  (a) The remission in the interest, waiver of penalty including compounding fee and composition amount is subject to the true and correct disclosure of tax liability for un-registered period and payment of 1.00% tax and 25% interest so calculated.

  (b) Needless to state that the benefits. accorded as above shall be withdrawn if subsequently it.is found that the dealer has not computed the tax liability correctly, or has availed set-off in contravention of the provisions of the MVAT Act or rule i.e. rule 52, 53, 54, 55 and other rules relating to set-off.

Service Tax

Notifications

1. **Notification No.10/2017-C.E.(N.T.), Dated 13-04-2017:**

   The importer of the goods has been allowed to avail Cenvat credit on the basis of the challan of payment of service tax by the said importer on the services provided by a foreign shipping line to a foreign charterer with respect to goods destined for India. This change shall come into effect from 23rd April, 2017.

2. **Notification No.14/2017-ST, Dated 13-04-2017:**

   In Point of Taxation Rule,2011 following rule has been inserted after rule 8A w.e.f. from 22nd January,2017:

   "8B. Determination of point of taxation in case of services provided by a person located in nontaxable territory to a person in nontaxable territory — Notwithstanding anything contained in these rules, the point of taxation in respect of services provided by a person located in nontaxable territory to a person in nontaxable territory by way of transportation of goods by a vessel from a place outside India up to

   the customs station of clearance in India, shall be the date of bill of lading of such goods in the vessel at the port of export.".

3. **Notification No.16/2017-ST,Dated 13-04-2017:**

- In relation to services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, the **importer** as defined under clause (26) of section 2 of the Customs Act, 1962 (52 of 1962) of such goods;"
- In rule 6 of Service tax Rules,1994,following rules has been inserted:-

  (7C) The following sub-rule shall be inserted with effect from 22nd January, 2017, namely:-

  (7CA) The person liable for paying service tax for the taxable services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, shall have the option to pay an amount calculated at the rate of 1.4% of the sum of cost, insurance and freight (CIF) value of such imported goods."

1. **Services performed in India for a service recipient located abroad are export of services**

   FACTS:- The assessee, in terms of agreement with a foreign company was engaged in providing various consulting engineering services to it in connection with their licensed units in India. It also availed credits on various input services in terms of Cenvat Credit Rules, 2004. As it could not utilize the credit, it filed rebate claims in terms of rule 5 of the Export of Services Rules, 2005.The same was rejected by original authority on the grounds that service provided was 'intellectual property service' and as it is provided in Indian unit , its is service provided and cannot be considered as export

   HELD:-In the Commissioner appeal, the assessee argued that the services were clearly classifiable under consulting engineering service and, based on the location of the recipient it had to be held as export of service and it further stated that the eligibility of their input services and payment of service tax on such input services and other requirements regarding foreign exchange realization etc. could be established with the documentary evidence submitted by it.Case was held in favour of assesee.

   [CESTAT, NEW DELHI BENCH Haldor Topsoe India (P.) Ltd. v. Commissioner of Service tax, New Delhi]

2. Sharing of marketing expense with manufacturer by distributor won't fall under Business Auxiliary Services

FACT:- Assessee was a bottler of aerated water.It was purchasing concentrate from PFL and after converting it into aerated water, sold same to various distributors. In order to enhance sales of aerated water, assessee undertook marketing and advertising of products . As per agreement entered into with PFL, said expenses were shared in a particular manner and assessee received certain amount from PFL.Adjudicating authority brought to tax amount so received by assessee under head 'business auxiliary service'. It was apparent from records that PFL was selling concentrate to assessee on payment of excise duty which indicated that once sale took place, concentrate did not remain property of PFL. Moreover there was nothing in agreement to indicate that assessee was required to promote or market goods produced **or belonging to PFL.**

HELD:- The definition of 'business auxiliary service' may not cover the transaction in this case, as the assessee is not promoting or marketing of services provided by PFL as there is no service which has been provided by PFL in the case in hand.

[CESTAT, MUMBAI BENCH SMV Beverages (P.) Ltd. v. Commissioner of Central Excise, Nagpur]

RBI

1. RBI/2016-17/281

DBR.BP.BC.No.61/21.04.018/2016-17 Dated 18th April, 2017.

Guidelines on compliance with Accounting Standard (AS) 11 [The Effects of Changes in Foreign Exchange Rates] by banks – Clarification

It has been observed that banks have been recognizing gains in profit & loss account from Foreign Currency Translation Reserve (FCTR) on repatriation of accumulated profits / retained earnings from overseas branch(es) by treating the same as partial disposal under AS 11.

The matter has been examined taking into consideration, inter alia, the views of the Institute of Chartered Accountants of India. It is clarified that the repatriation of accumulated profits shall not be considered as disposal or partial disposal of interest in non-integral foreign operations as per **AS 11** ***The Effects of Changes in Foreign Exchange Rates***. Accordingly, banks shall not recognise in the profit and loss account the proportionate exchange gains or losses held in the foreign currency translation reserve on repatriation of profits from overseas operations.

2. RBI/2016-17/270

DBR.No.Ret.BC.58/12.01.001/2016-17

Change in Bank Rate

As announced in the First Bi-Monthly Monetary Policy Statement 2017-18 dated April 06, 2017, the Bank Rate stands adjusted by 25 basis points from 6.75 per cent to 6.50 per cent with effect from April 06, 2017.

All penal interest rates on shortfall in reserve requirements, which are specifically linked to the Bank Rate, also stand revised as indicated in the Annex.

Annexure

Penal Interest Rates which are linked to the Bank Rate

Item	Existing Rate	Revised Rate (Effective from April 06, 2017)
Penal interest rates on shortfalls in reserve requirements (depending on duration of shortfalls).	Bank Rate plus 3.0 percentage points (9.75 per cent) or Bank Rate plus 5.0 percentage points (11.75 per cent).	Bank Rate plus 3.0 percentage points (9.50 per cent) or Bank Rate plus 5.0 percentage points (11.50 per cent).

3. RBI/2016-17/269

FMOD.MAOG. No.119/01.18.001/2016-17

Marginal Standing Facility

As announced in the First Bi-monthly Monetary Policy Statement, 2017-18 Resolution of the Monetary Policy Committee (MPC), consequent upon the narrowing of the LAF corridor, the Marginal Standing Facility (MSF) rate now stands adjusted at 6.50 per cent.

All other terms and conditions of the current MSF scheme will remain unchanged.

4. RBI/2016-17/282

DBR.No.BP.BC.64/21.04.048/2016-17

Additional Provisions For Standard Advances At Higher Than The Prescribed Rates

It is advised that the provisioning rates prescribed in the abovementioned circular are the regulatory minimum and banks are encouraged to make provisions at higher rates in respect of advances to stressed sectors of the economy. With a view to ensure that banks have adequate provisions for loans and advances at all times, it is advised as under:

i) Banks shall put in place a Board–approved policy for making provisions for standard assets at rates higher than the regulatory minimum, based on evaluation of risk and stress in various sectors.

ii) The policy shall require a review, at least on a quarterly basis, of the performance of various sectors of the economy to which the bank has an exposure to evaluate the present and emerging risks and stress therein. The review may include quantitative and qualitative aspects like debt-equity ratio, interest coverage ratio, profit margins, ratings upgrade to downgrade ratio, sectoral non-performing assets/stressed assets, industry performance and outlook, legal/ regulatory issues faced by the sector, etc. The reviews may also include sector specific parameters.

iii) More immediately, as the telecom sector is reporting stressed financial conditions, and presently interest coverage ratio for the sector is less than one, Board of Directors of the banks may review the telecom sector latest by June 30, 2017, and consider making provisions for standard assets in this sector at higher rates so that necessary resilience is built in the balance sheets should the stress reflect on the quality of exposure to the sector at a future date. Besides, banks should also subject the exposure to the sector to closer monitoring.

COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) AMENDMENT RULES, 2017 - INSERTION OF RULE 25A AND ANNEXURE B

GSR. ___In exercise of the powers conferred by section 234, read with section 469 of the Companies Act, 2013, the Central Government, in consultation with the Reserve Bank of India, hereby makes the following rules to amend the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, namely:—

1. (1) These rules may be called the Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2017.

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

2. In the Companies (Compromises, Arrangements and Amalgamations) Rules, 2016, (hereinafter referred to as the principal rules) after rule 25 the following rule shall be inserted, namely:—

"25A. Merger or amalgamation of a foreign company with a Company and vice versa.—

(1) A foreign company incorporated outside India may merge with an Indian company after obtaining prior approval of Reserve Bank of India and after complying with provisions of sections 230 to 232 of the Act and these rules.

(2) (a) A company may merge with a foreign company incorporated in any of the jurisdictions specified in Annexure B after obtaining prior approval of

the Reserve Bank of India and after complying with provisions of sections 230 to 232 of the Act and these rules.

(b) The transferee company shall ensure that valuation is conducted by valuers who are members of a recognised professional body in the jurisdiction of the transferee company and further that such valuation is in accordance with internationally accepted principles on accounting and valuation. A declaration to this effect shall be attached with the application made to Reserve Bank of India for obtaining its approval under clause (a) of this sub-rule.

(1) The concerned company shall file an application before the Tribunal as per provisions of section 230 to section 232 of the Act and these rules after obtaining approvals specified in sub-rule (1) and sub-rule (2), as the case may be.

Explanation 1. — For the purposes of this rule the term "company" means a company as defined in clause (20) of section 2 of the Act and the term "foreign company" means a company or body corporate incorporated outside India whether having a place of business in India or not:

Explanation 2. — For the purposes of this rule, it is clarified that no amendment shall be made in this rule without consultation of the Reserve Bank of India."

3. In the principal rules after Annexure A the following Annexure shall be inserted namely:—

"Annexure B

Jurisdictions referred to in clause (a) of sub-rule (2) of rule 25A

Jurisdictions —

(i) whose securities market regulator is a signatory to International Organization of Securities Commission's Multilateral Memorandum of Understanding (Appendix A Signatories) or a signatory to bilateral Memorandum of Understanding with SEBI, or

(ii) whose central bank is a member of Bank for International Settlements (BIS), and

(iii) a jurisdiction, which is not identified in the public statement of Financial Action Task Force (FATF) as:

(a) a jurisdiction having a strategic Anti-Money Laundering or Combating the Financing of Terrorism deficiencies to which counter measures apply; or

(b) a jurisdiction that has not made sufficient progress in addressing the deficiencies or has not committed to an action plan developed with the Financial Action Task Force to address the deficiencies."

http://www.mca.gov.in/Ministry/pdf/CompaniesCompromises_14042017.pdf

Allow us to tell you more!

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