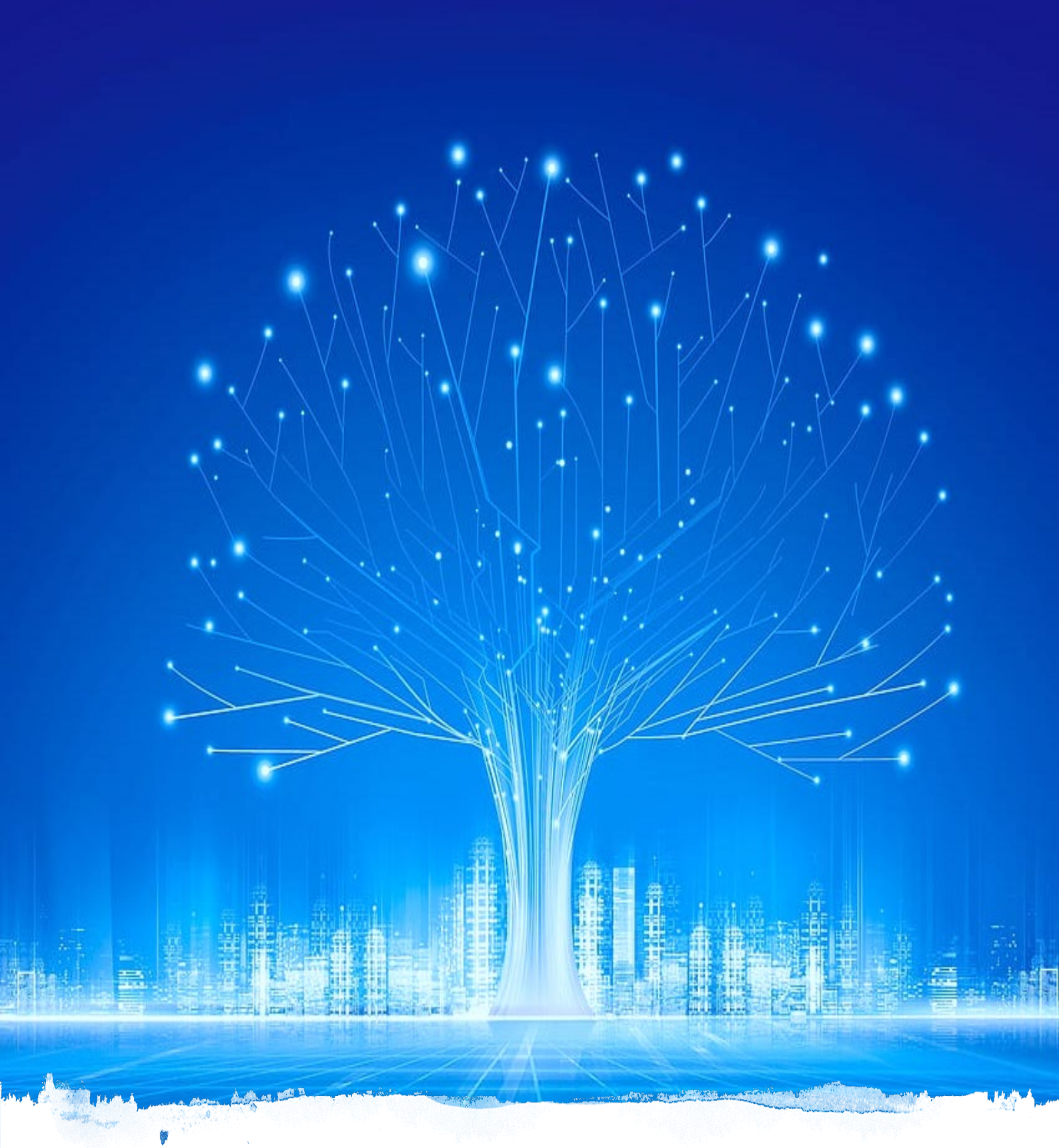

Indirect Tax Compendio

Vol 15: May 2024

Newsletter from Mukesh Manish & Kalpesh, Chartered Accountants

Contents

Key Rulings and Insights

1. M/s. JINDAL DRUGS LIMITED. (SC)

Facts of the case

- **The question of law pertains to whether the activity of labelling goods at the Respondent's unit constitutes "manufacture" under Section 2(f) of the Central Excise Act and Note 3 to Chapter 18 of the Central Excise Tariff Act and the interpretation of Note 3 to Chapter 18 of the Central Excise Tariff Act, post-amendment on 01.03.2008?**
- Brief facts are that Respondent, Jindal Drugs Limited, had a factory in Jammu manufacturing cocoa butter and cocoa powder and another unit at Taloja, Maharashtra, where these products are received, labelled, and then exported.
- The Respondent labelled goods received from Jammu and imported goods at Taloja, claiming cenvat credit and duty rebate. The revenue issued a show-cause notice alleging this labelling did not constitute manufacture and demanded recovery of cenvat credit and rebate, along with interest and penalties.
- The adjudicating authority held that the labelling activity did not amount to manufacture, leading to the irregular availing of cenvat credit and rebate. This decision was based on the view that labelling did not enhance the goods' marketability.
- The Hon'ble Supreme Court agreed that labelling activities at Taloja amount to manufacture as per Note 3 to Chapter 18.
- It was further observed that Chapter 18 of the Central Excise Tariff Act deals with cocoa and cocoa preparations. Note 3 to Chapter 18 has undergone amendment.
- The amendment effective from 01.03.2008 replaced the word "and" with "or" between "labelling or re-labelling of containers" and "repacking from bulk packs to retail packs," altering the interpretation of manufacturing processes.
- Post-amendment, these processes are independent, meaning three distinct activities can now individually constitute manufacturing: labelling or re-labelling of containers, repacking from bulk packs to retail packs, and any other treatment that makes the product marketable. Thus, performing any one of these three processes is sufficient to qualify as manufacturing.

Key insights

- The Decision of the Hon'ble SC has provided an expansive definition of the phrase 'manufacture' after the amendment.
- The importance in the change of the definition of manufacture has also been highlighted by the Hon'ble Court. Further, this decision also discusses the concept of manufacture in detail.
- This decision also highlights the importance of the phrase 'and' & 'or' which are used in the statute in the context of reading it either conjunctively or disjunctively.
- **Citation** - 2024 (5) TMI 67

2. M/s. FEMC PRATIBHA JOINT VENTURE. (SC)

Facts of the case

- **The question of law was whether the timeline for issuing refunds under Section 38(3) of the Delhi Value Added Tax Act, 2004 must be mandatorily followed when recovering dues by adjusting them against the refund amount?**
- The Assessee claimed refunds for excess tax credit through a revised return filed on 31.03.2017, and on 29.03.2019, along with interest under Section 42 of the Act.
- Despite several requests, the refund was not processed until 2022. On 09.11.2022, the Respondent sent a letter requesting consideration of their refund. Subsequently, Ld. Officer passed an adjustment order on 18.11.2022, adjusting the refund against dues under default notices issued on various dates.
- The Respondent filed a writ petition before the Delhi High Court to quash the adjustment order and default notices.
- The Respondent argued that the department failed to adhere to the timeline stipulated under Section 38(3) for issuing refunds and contended that the adjustment order and the retention of the refund amount were unjustified.
- Additionally, the respondent contended that the adjustment of refund amounts against outstanding dues under Section 38(2) is only permissible when such dues exist at the time of refund processing. It was asserted that the department's action of retaining the refund amount beyond the stipulated period and then adjusting it against subsequent default notices was unjustified and contrary to the provisions of the Act.
- The learned Additional Solicitor General (ASG) for the department contended that the timelines in Section 38(3) are meant to ensure interest payment on delayed refunds but do not limit the department's power to adjust refunds against outstanding dues. The ASG argued that as long as outstanding dues exist at the time of processing the refund, the adjustment can be made, even if it is beyond the stipulated timeline.
- The court upheld the High Court's decision, affirming that the department must adhere to the mandatory timeline stipulated under Section 38(3) for issuing refunds. The court found that the adjustment order was not justified as the dues under the default notices had not crystallized at the time the refund was due and Section 38(2) allowed adjustments of refunds only against amounts due under the Act at the time the refund is processed. The department's retention of the refund amount beyond the stipulated period was unjustified.
- The appeal was dismissed, and the impugned judgment directing the refund of amounts along with interest as provided under Section 42 of the Act was affirmed.
- **Key insights**
- The decision would assume significance in cases where the department appropriates the refund which is due to an assessee against any purported outstanding liabilities.
- The rationale of the decision would be applicable to the provisions of the Section 245 of the Income Tax Act and Section 54(10) of the CGST Act.
- **Citation** - 2024 (5) TMI 123

3. AROCKIASAMY KENNEDY (Mad HC)

Facts of the case

- **The question of law whether the Petitioner is entitled to relief against the impugned order dated 10.07.2023, which levied interest and penalty under Section 74(9) of the TNGST Act, 2017, considering the Petitioner's non-participation in the proceedings before the Department?**
- The Petitioner has filed a Writ Petition challenging the order dated 10.07.2023, which imposed interest and penalty under Section 74(9) of the TNGST Act, 2017.
- The Department's order was based on the Petitioner's non-response to multiple notices for personal hearings and non-compliance with the show-cause notice.
- The Petitioner contended that another opportunity should be granted to them, citing lack of participation in the proceedings before the Respondent.
- On the other hand, the Department opposes the Writ Petition, asserted that it was filed after a considerable delay and relied on the Supreme Court decision in Glaxo SmithKline Consumer Health Care Limited, which held that once statutory period of filing appeal was completed, no appeal could be filed by an Assessee.
- The Hon'ble Madras High Court noted that there is currently no outstanding tax liability against the Petitioner.
- Further, since the due date for filing an appeal had lapsed the court has granted the Petitioner liberty to file a Statutory Appeal before the Deputy Commissioner of State Taxes (GST Appeals), within 30 days from the receipt of the court's order.
- The court also required the petitioner to comply with the necessary deposit under Section 107 of the TNGST Act, 2017.

Key insights

- Usually, it is a trite law that once the law provides for a condonation period and the same is also concluded, an appeal cannot be preferred. This position has already been settled by the SC in various cases.
- The Hon'ble Madras HC has passed this order granting further time in this exceptional case. Hence, this case can be relied for many matters where appeal was not filed due to genuine reasons.

- **Citation:** 2024 (5) TMI 972 .

4. M/s. SINCON INFRASTRUCTURE PRIVATE LIMITED. (Pat HC)

Facts of the case

- **The question of law was whether interest is payable on delayed payment of tax under the CGST Act when the payment is made by debiting the Electronic Credit Ledger,**
- **Additionally, whether the Monitoring Committee has the authority to issue binding directions to the Proper Officer regarding recovery of interest.**
- The Petitioner contended that as per the proviso to Section 50(1), interest is only applicable on tax paid through the Electronic Cash Ledger, not the Electronic Credit Ledger.
- The Petitioner referenced a decision by the High Court of Madras which held that no interest is due on delayed tax payment from the Electronic Credit Ledger since this is a book adjustment of already available credits, not an actual cash outflow.
- The Petitioner also argued that the Proper Officer acted on the dictates of the Monitoring Committee, which is not empowered to issue binding directions.
- The Respondents argued that while the proviso to Section 50(1) specifies interest for debits from the Electronic Cash Ledger, it does not prohibit interest for debits from the Electronic Credit Ledger.
- The Respondents contended that the Proper Officer followed the directions issued by the Monitoring Committee under the authority of the Central Board of Indirect Taxes and Customs (CBIC) as per Section 168(1) of the Act, which is within the statutory powers granted to the Board.
- The Respondents cited conflicting decisions by the same Single Judge in M/s. India Yamaha Motor Pvt. Ltd. and a Division Bench of the High Court of Jharkhand in M/s. RSB Transmissions (India) Limited, arguing that the interpretation should favor the broader statutory scheme which mandates interest on delayed payment of tax.
- The court held that interest liability under Section 50(1) applies to delayed payments made from both the Electronic Cash Ledger and the Electronic Credit Ledger. The proviso to Section 50(1) does not exempt debits from the Electronic Credit Ledger from interest liability, as the tax payment, whether from cash or credit, occurs only upon filing the return.
- Moreover, the court found that the Monitoring Committee does not have the authority to issue binding orders to the Proper Officer, and such hierarchical decisions cannot dictate the Proper Officer's actions.
- **Key insights**
- Following its precedent orders, the Hon'ble Court has extended relief to assessee from interest when sufficient balance of ITC was maintained.
- Further, the Court has also held that the monitoring committee does not have any powers to dictate the proper officers actions
- **Citation -** 2024 (5) TMI 264.

5. M/s. MAA AMBA BUILDERS (Cal HC)

Facts of the case

- **The question of law is pertaining to whether the imposition of a penalty under Section 129(3) of the Central Goods and Services Tax Act, 2017 is justified when the only fault is the non-extension of an e-way bill's validity, especially when there is no evidence of intent to evade tax?**
- The Petitioner asserted that the only fault was the non-extension of the e-way bill within the prescribed time. The Ld. Petitioner counsel cited a precedent stating that payment of penalty does not absolve the adjudicating authority from passing an order under Section 129(3) and as per section 107 it was open to a person aggrieved from the said order to prefer an Appeal.
- The Petitioner further argued that the penalty imposition without considering the intent to evade tax is unjust and that it is the obligation of the adjudicating officer to apply its mind on the defence of the appellant before taking a final decision.
- The Ld. Counsel for Respondents argued that the expiry of the e-way bill warranted the detention and penalty. He further asserted that it was immaterial whether there is mens rea attached.
- The Respondents contended that the department stands relieved of the burden of proof of mens rea in respect of a statute imposing penalty as a civil obligation for violating a tax regime.
- The Respondents finally asserted that compliance with e-way bill requirements is mandatory.
- The Hon'ble Calcutta High Court noted that that both the adjudicating and appellate authorities failed to consider the Petitioners' intent regarding tax evasion.
- The court observed that mens rea is not an essential ingredient for contravention of the provisions of a civil act but the absence of requirement to establish mens rea by the department cannot automatically lead to the imposition of penalty .
- The Hon'ble High Court cited precedents suggesting that the mere non-extension of an e-way bill does not imply tax evasion and concluded that there was no material evidence of an intent to evade tax.
- Taking into consideration the timely payment of penalty, the absence of evidence suggesting tax evasion, and the interception of goods within 24 hours from the expiry of the e-way bill, the court concluded that there was no basis to sustain the orders imposing penalty.
- **Key insights**
- The requirement of *mens rea* is an essential pre-condition for the imposition of penalty under Section 129.
- In the present scenario, there are 1000s of way bill matters which are coming up every day and this decision would assist many genuine cases

- **Citation:** 2024 (5) TMI 363 .

6. M/s. J&K DIAGNOSTIC TRADERS ASSOCIATION (J&K HC)

Facts of the case

- **The question of law here pertains to whether Diagnostic Kits should be classified as "drugs" for the purpose of taxation under the Value Added Tax (VAT) system?**
- The Petitioners asserted that Diagnostic Kits should be classified as "drugs" under per Section 3(b)(i) of the Drugs and Cosmetics Act.
- The Petitioners emphasized that Diagnostic Kits are not only technically classified as drugs but are also commercially recognized as such.
- The Petitioners argued that these kits are used exclusively for medical diagnosis, manufactured under drug licenses, and imported under licenses issued by the Drug Controller. Moreover, they are packaged and labelled as diagnostic reagents for the diagnosis of specific diseases, with clear manufacturing and expiry dates.
- The Respondents argued that Diagnostic Kits should be classified as laboratory reagents rather than drugs.
- The Respondents contended that these kits fall under laboratory reagents and disinfectants, thereby subjecting them to a VAT rate of 12.5%.
- The Respondents asserted that Diagnostic Kits are appropriately classified under Entry 165 of Schedule.
- The Hon'ble court interpreted the definition of "drug" under Section 3(b) of the Drugs and Cosmetics Act, which includes both medicines and devices.
- Diagnostic Kits, being used for diagnosis rather than treatment, are more akin to devices than medicines.
- The court emphasized that while Diagnostic Kits may be considered medicinal devices, they cannot be automatically classified as drugs under Section 3(b)(iv) unless specifically notified by the Central Government. This notification process is crucial to determine their taxation under the VAT Act.
- The court differentiated Diagnostic Kits from medicines by highlighting their composite nature. Unlike medicines stored in containers, Diagnostic Kits consist of a combination of reagents and apparatus, where the reagents cannot be used independently of the apparatus. This composite nature aligns them more closely with devices than with medicines.
- The court directed the Respondent authorities to examine whether the Diagnostic Kits in question have been notified as drugs by the Central Government. If so, they should be taxed at 4%; if not, they would be taxed at 12.5% .
- **Key insights**
- The issue relating to the appropriate classification of the reagents is an ongoing debate. The Court decision provides valuable insights in respect of how the classification is to be adopted.
- **Citation:** 2024 (5) TMI 1143.

7. NEELACHAL ISPAT NIGAM LIMITED (ORISSA HC)

Facts of the case

- **Whether the demand-cum-show cause notice and subsequent proceedings issued against M/s. NINL regarding the alleged wrongful availing of Cenvat Credit are valid?**
- The Petitioner's argued that the show cause notice issued on 10.09.2008 was not served on the Petitioner until 05.12.2017, causing substantial delay in the adjudication process.
- Despite the Petitioner's timely reply, no action was taken for six years, and the final order was passed on 04.09.2023, which violates the requirement for timely resolution of such matters.
- The Petitioner further stated that the prolonged delay in adjudication prejudices the Petitioner's case and renders the entire claim barred by limitation, which cannot be considered belatedly.
- Moreover, it was argued that the department's failure to follow proper procedures, including informing the Petitioner of the case and challenging orders if aggrieved, indicates procedural irregularities.
- Hence, the extended period of limitation cannot be invoked when the department was aware of the facts and had given approval.
- The Respondent's contended that the Petitioner's challenge to the reassessment order under Article 226 of the Constitution of India is not maintainable, as the order is appealable under Section 35-B before the CESTAT.
- Further, the audit objection raised was not admitted by the department and was transferred to the call book for further action, in accordance with relevant circulars.
- The Respondents finally argued that the matter regarding the transfer of Cenvat Credit to the Petitioner falls under the jurisdiction of the CESTAT, and not under the purview of this writ petition.
- In this case, the court concluded that the excise authorities were unjustified in invoking the extended period of limitation under Section 11A of the Act alleging suppression of facts by the petitioner.
- Consequently, the demand of the Revenue was restricted to six months prior to the issue of the notice instead of five years.
- The court also emphasized the importance of expeditious adjudication of show cause notices within a reasonable period to prevent undue delays.
- Additionally, the Hon'ble court held that the Respondents, who were responsible for the gross delay in adjudicating the show cause notices, cannot raise the issue of alternate remedy at a later stage.
- **Key insights**
- Justice Delayed is justice denied'. This adage has been appropriately dealt by the Court where the order has rightly been quashed. Even today, multiple litigations are stranded at various levels of adjudication under the erstwhile law and the best recourse would be to get such orders quashed**.**
- **Citation:** 2024 (5) TMI 933 .

8. M/s. VIMAL AGRO PRODUCTS PRIVATE LIMITED (Guj HC)

Facts of the case

- **The question of law pertains to whether mango pulp has always been taxable at 12% or should be classified under the residuary entry at 18% or under a lower rate, at 5% based on the classification of similar mango products?**
- On the basis of the 22nd GST Council Meeting held on 6th October 2017, it was decided to reduce the rate of tax on sliced and dried mangoes from 12% to 5%.
- A new Entry 30A was inserted in Schedule – I as "mangoes sliced, dried", attracting 5% GST vide Notification No. 34/2017 dated 13th October 2017. However, "mango pulp" was not included in the new Entry No. 30A of the said Notification No. 34/2017.
- The Petitioners had been discharging tax liability at the rate of 5% on supply of "mango pulp", as the "mango pulp" supplied was pulp form of sliced mangoes.
- The Petitioners argued that mango pulp, being a form of Mango, falls under HSN 0804, which broadly categorizes fresh and dried mangoes, and should be treated similarly to mango sliced and dried.
- Subsequently, in the 47th GST Council meeting it was clarified that there was a third category of mangoes in HSN 0804 other than fresh and dried mangoes and that such mangoes were always intended to be taxed at the rate of 12%.
- On the basis of the above decision, Notification No. 6/2022 dated 13th July 2022 was issued which specified a 12% GST rate for all forms of mango under heading 0804, including mango pulp. The Board also issued a circular dated 3rd August 2022 clarifying that "mango pulp" would be liable to attract GST rate at the rate of 12%.
- The Department, on the basis of such amendment and clarification, issued notice to the Petitioners on the ground that "mango pulp" was chargeable at 18% from 1st July 2017 to 17th July 2022 by virtue of residuary Entry No. 453 of Schedule – III of Notification No. 1/2017, as the "mango pulp" was not classified in any other category during the period prior to such amendment.
- The Petitioners argued that according to the Harmonized System of Nomenclature (HSN) 0804, mango pulp falls under the category of mangoes, fresh or dried. Since there were only two slab rates available for HSN 0804 during the relevant period, namely nil and 5%, the Petitioner paid tax at the higher rate of 5% as there was no entry for mango pulp in the Schedule for the 12% slab rate.
- He further contended that the impugned circular's assertion of a third category of mangoes, attracting a 12% tax rate, without a specific entry in the notification, is ultra vires to the rate Notification.

CONTINUATION

- The Respondent's contended that since mango pulp was not classified anywhere, it is subject to tax under the residuary entry No. 453 at 18%. She supported her argument by citing the relevant provisions and notifications, highlighting that mango pulp was not specifically mentioned in the GST tariff notification.
- Therefore, the Respondent's asserted that the Petitioners should be directed to address their grievances through the adjudication process rather than seeking intervention through extraordinary jurisdiction under Article 226 of the Constitution of India at the show cause notice stage.
- The Hon'ble High Court stated that the Petitioner was liable to pay GST at the rate of 12%. The rate was reduced from 12% to 5% only on "mango sliced, dried" and rate of 12% would continue to be applied to "mangoes other than mangoes sliced, dried" as per notification no. 6/22 as per the clarification of the GST Council.
- The Hon'ble Court emphasized that the notification was not in the nature of increasing the tax rate with retrospective effect. They are only clarificatory so far as the product "mango pulp" is concerned, as, Entry No. 30A does not include the "mango pulp". The court highlighted that while the notification provided clarity, it merely affirmed the existing tax treatment applicable since GST's inception.
- The Hon'ble High Court thus held that mango pulp is subject to a 12% GST rate from the initiation of the GST regime on July 1, 2017.
- **Key insights**

- The classification of pulp is one the hotly contested areas of classification dispute. After the decision of the Hon'ble Madras HC on this issue, this is the second detailed decision on this subject.

- **Citation:** 2024 (5) TMI 266.

9.NATIONAL BOARD OF EXAMINATION IN MEDICAL SCIENCES (Del HC)

Facts of the case

- **Whether the services rendered by the NBEMS, including accreditation fees and examination fees collected, are exempt from GST (charged at NIL rate) under Notification No. 12/2017 – Central Tax (Rate) dated 28.06.2017,**
- **Whether the clarification provided by Circular No. 151/07/2021-GST dated 17.06.2021, which distinguishes between examination services (exempt) and accreditation services (taxable at 18%), is valid and binding.**
- The Petitioner argued that all services rendered by it, are exempt from GST as it is an educational institution under the 2017 Notification.
- The Petitioner further asserted that the Circular No. 151/07/2021-GST is contrary to the 2017 Notification and should not restrict the GST exemption only to examination services.
- The Respondent argued that the petitioner is only entitled to the exemption for services related to the conduct of entrance examinations, and that too as clarified by the impugned circular. They further stated that other services like accreditation fees and course fees are subject to GST at the rate of 18%.
- The Hon'ble Court determined that both Central and State Boards qualify as educational institutions as defined in paragraph 2(y) of Exemption Notification No. 12/2017-CT (Rate).
- In essence, NBEMS is recognized as an educational board. Therefore, its services are covered under the exemptions.
- The Court also stated that Explanation 3(iv), was intended to clarify the scope of entries at S.No. 66(a) and 66(aa) of the said exemption notification and should be applied retrospectively from 01.07.2017.
- Despite the lack of classroom teaching by NBEMS, it is involved in imparting education to its enrolled students as part of a curriculum.
- Consequently, entrance examinations, course examinations, exit examinations, and other services related to the FNB and DNB, courses are exempt from GST since 01.07.2017 under S.No. 66(a).
- Additionally, it was held that the FNB and DNB course fees collected and passed on to accredited institutions by NBEMS are not taxable.
- For NEET entrance examinations, the Court held that since NEET aspirants are not students of NBEMS, the exemption should be applied under entry at S.No. 66(aa) of the 2017 Notification.
- The Court clarified that Circular No. 151/07/2021-GST, does not imply that all services provided by boards are taxable; it is limited to clarifying that screening tests and accreditation fees are taxable.
- Screening tests and accreditation of medical institutions were held to be taxable as they aren't in the scope of the notification of 2017.
- **Key insights**
- This decision has far reaching impact on the education sector. The court has clarified the meaning and interpretation of Entries S.no. 66(a) & 66(aa) and has also provided that circular is not to be interpreted widely.
- **Citation:** 2024 (5) TMI 177.

Notifications, Circulars and Other Developments

PORTAL UPDATES

1. Advisory on launch of E-Way Bill 2 Portal.

- The new E-Way Bill 2 Portal (https://ewaybill2.gst.gov.in) is operational from June 1, 2024. This portal ensures high availability and will function alongside the main E-Way Bill portal (https://ewaybillgst.gov.in). It synchronizes e-way bill details with the main portal within seconds.
- Initially, the E-Way Bill 2 Portal offers essential services of the e-way bill system, with plans to expand to other services over time.
- Users can generate and update e-way bills on the E-Way Bill 2 Portal independently.
- The portal supports web and API modes for e-way bill services.
- Taxpayers and logistic operators can access the E-Way Bill 2 Portal using the same login credentials as the main portal.
- The portal serves as an alternative during technical issues with the main portal or other emergencies.
- Users can update Part-B of e-way bills across both portals. For example, Part-B of an e-way bill generated on Portal 1 can be updated on Portal 2, and vice versa.
- If the main E-Way Bill portal is down, users can update Part-B on Portal 2 for bills generated on Portal 1 and carry both slips.

2. Information from manufacturers of Pan Masala and Tobacco taxpayers.

- The government issued Notification No. 04/2024 – Central Tax on January 5, 2024, requesting information from taxpayers dealing with specific goods. This notification introduces two forms: GST SRM-I and GST SRM-II. GST SRM-I focuses on the registration and disposal of machines, while GST SRM-II collects data on monthly inputs and outputs.
- Currently, taxpayers can use the GST Portal to submit information via Form GST SRM-I. Taxpayers handling the specified items are encouraged to register their machines using this facility. Form GST SRM-II will be available on the portal soon.

Indirect Tax Compliance Calendar for June 2024

June 2024

Important Due Dates under Indirect Tax

S	M	T	W	T	F	S
30						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29

Important Due Dates under Indirect Tax

Due Date	Description
10 June 2024	↳ Filing of GSTR-7 - By Tax Deductor for the month of May 2024 ↳ Filing of GSTR-8 - By E-Commerce Operator for the month of May 2024
11 June 2024	↳ Monthly filing of GSTR-1 for the month of May 2024 (Regular taxpayers)
13 June 2024	↳ GSTR 1 - IFF by Taxpayers under QRMP Scheme for the Quarter April – June 2024 ↳ Filing of GSTR-5 - By Non-Resident Taxable Persons for the month of May 2024 ↳ Filing of GSTR-6 - By Input Service Distributor for the month of May 2024
20 June 2024	↳ Filing of GSTR-3B (Regular Taxpayers) for the month of May 2024 ↳ Filing of GSTR-5A by OIDAR Service Providers for the month of May 2024
22/24 June 2024	↳ Filing of GSTR-3B under QRMP Scheme for the Quarter April – June 2024
25 June 2024	↳ GST PMT-06 - Challan for depositing GST for the month of April by taxpayers who have opted for QRMP Scheme for the quarter April – June 2024.
28 May 2024	↳ Filing of GSTR-11 - Statement of Inward supplies by persons having Unique Identification Number (UIN) for claiming GST refund.

Key Connects

Rahul Jain, Partner:
E-Mail: rahul.jain@m2k.co.in
Mob No.: +91 97908 78922

Kalpesh Jain, Partner:
E-Mail: kalpesh@m2k.co.in
Mob No.: +91 95001 17061

Sridharan, Senior Advisor:
E-Mail:sridharan.p@m2k.co.in
Mob No.: +91 94444 20647

Office Address:

M/s Mukesh Manish & Kalpesh
Chartered Accountants,
7th Floor, Briley One,
No. 30/ 64 Ethiraj Salai, Egmore,
Chennai – 600 008, Tamil Nadu, India
Tel: +91 44 4263 9000 | www.m2k.co.in