

GST MOVES IN TAX AUDIT

ॐ सह नाववतु ।
सह नौ भुनक्तु ।
सह वीर्यं करवावहै ।
तेजस्वि नावधीतमस्तु मा विद्विषावहै ।
ॐ शान्तिः शान्तिः शान्तिः ॥

Om, May God Protect us Both (the Teacher and the students), May God

Nourish us Both,

May we Work Together with Energy and Vigour,

May our Study be Enlightening and not give rise to Hostility, Om,

Peace, Peace, Peace.



PREREQUISITES

Copy of Audited financial statements along with notes, schedules, groupings, segment reports etc. of overall entity.

Bifurcated Branch wise financial statements.

GST matching with Income tax returns with copy of 26AS.

Books of accounts.

GST matching with Cost records & Corporate records, if any.

Last Year Annual returns. (PART V)

GSTR 3B (Annual Summary) & GSTR 1 matching with Books

QUICK 20 SUMMARISED POINTS TO BE TAKEN CARE WHILE CONDUCTING AUDIT

- Reconciliation of Income & Receipts as per P & L account and as per GST Returns.
- Expenses liable to RCM including the foreign payments.
- Bifurcation of expenses on which ITC is claimed subject to the condition of sec. 16 of CGST Act, 2017.
- ITC claimed should not be in the negative list as per sec. 17(5).
- Criteria of 180 days to be considered for creditors.
- Checking of calculation of refund claimed during the year based upon the provisions of sec. 54 read with relevant rules.
- Rate of outward supply to be checked based on HSN/SAC.
- Reconciling the balance of advances pertaining to services as standing in balance sheet with unadjusted advances.
- Reconciliation of GST balance as per portal and closing balance as per balance sheet.
- The outward supplies claimed as exports to be checked on the basis of provisions of sec. 2(5) & 2(6) of IGST Act, 2017.

QUICK 20 SUMMARISED POINTS TO BE TAKEN CARE WHILE CONDUCTING AUDIT

- Addition of all expenses recovered by the supplier incurred on behalf of recipient say transit Insurance, freight etc. and discounts given subject to the provision of sec. 15 of CGST Act, 2017.
- Tax invoices/ debit or credit notes/ self invoices/ payment voucher/ refund voucher issued as per the relevant provisions of the Act.
- Schedule 1 supplies is to be accounted for. E.g. Branch Transfers etc.
- GSTR 2B reconciliation.
- Sale/Disposal of Fixed asset is to be considered.
- Interest liability in GST discharged or not , wherever required.
- Cross Charge between Branches.
- Applicability of provisions of Rule 42/43 involving Exempt or Schedule III supplies.
- Whether Stock Records maintained or not.

GST CLAUSES UNDER FORM 3CD TAX AUDIT REPORT

Clause 4:

The **GST number** of the assessee should be reported in clause 4 of the Tax Audit Report

Clause 10(b):

Taxpayers should keep in mind that the Nature of business as reported in this clause and as shown at the time of GST registration are in the same line. IF there is any change in the nature of business then GST registration shall be amended for the same.

Clause 16(D) & (E):

In this clause, **income which are not reported in the profit and loss account** e.g. rent income credited to the capital account of the proprietor. Taxpayers should keep in mind that if **GST is payable on such income** in Capital Account but under same PAN.

e.g Income from Commercial Rentals, Brokerage Income, Interest from Debtors (Taxable). However, Interest from FDR, Saving account in name of Prop. does not form part of Turnover as not in course or furtherance of business, Interest from Unsecured Loan is exempt Income forming part of Turnover, excluded by way of specific explanation from Section 22 for Rs. 40 lacs threshold for exclusive supplier of goods likewise from Section 10 for the purposes of second proviso.

NOTE: While considering the aggregate turnover, the supplies as per GST are to be considered i.e.

- **Schedule 1 supplies to be added**
- **Sale of capital goods.**
- **In case of persons covered under Rule 32 of valuation Rule eg. Forex Dealer, Air travel etc.**

MEANING OF AGGREGATE TURNOVER SEC. 2(6)

Particulars	Amt
All Taxable Supplies 2(108)	XXX
Exempt Supply 2(47) Means <ul style="list-style-type: none"> • Nil Rated • Wholly Exempt • Non Taxable Supply 2(78) 	XXX XXX XXX
Exports of Goods or Services or both	XXX
	XXX
Inter State Supplies made to persons with same PAN having different GSTN numbers e.g Branch Transfer	XXX
Supply made on behalf of principal(Exp i to sec. 22)	XXX
Exclude:-	
CGST, SGST, UTGST,. IGST and Cess	XXX
Inward Supply on which tax is payable by a person under RCM	XXX
Supply of Goods after completion of job work by a registered job worker treated as supply of goods by principal and not to be included in turnover of job worker(Expl ii to sec. 22)	XXX
Net Total(Aggregate Turnover)	XXX

Computed
on All
India Basis

Clause 17:


As per Income-tax Act, sale consideration for the transfer of land or building or both is considered as the transaction value or the value for stamp duty purpose, whichever is higher as per section 43CA.

Taxpayers should keep in mind that GST if applicable in case of transfer of under constructed building in case of builders and developers is required to be paid on the transaction value.

Clause 18:

This clause requires the reporting of depreciation charged on fixed assets. Taxpayers should keep in mind that if depreciation is claimed then input tax credit of GST portion is not available and vice-versa. Gst Treatment for sale /disposal of capital asset.

Valuation

Transaction Value  Not there because without consideration

Sec. 18(6) r.w. Rule 44

ITC on Capital Goods or Plant & machinery for Remaining Life of Asset on PRO RATA BASIS

Eg. ITC on useful remaining life on pro rata basis= $100000 * 5 / 60 = 8333$

Used 4 years 6 months & 15 days $100000 / 60 * 5 = 8333$

For remaining life take full remaining months

To be calculated for each head separately

ITC reversed or pay an amount equal to

Clause 21(a):

This clause requires reporting of expenditure of personal nature debited to profit and loss account. In such cases, taxpayers should check whether the input tax credit is blocked under section 17(5) of CGST Act, 2017. For example, expenses for personal purposes, membership fees of the club, etc.

Clause 21(8):

This clause requires reporting of tax deducted at source of foreign parties. Taxpayers should keep in mind that services imported from the foreign party are treated as supply under GST and IGST is liable to be paid under RCM.

Clause 23:

Related party transactions are reported under this clause.

Value of transaction as per valuation rules are resorted

Taxpayers should check correct

Clause 41:

This clause requires the reporting of taxes demanded and refunded. Taxpayers should report the amounts of GST refunds received or demands raised.

CLAUSE 41: Details Of Demand Raised Or Refund Issued During The Previous Year Under Any Tax Laws Other Than Income-tax Act, 1961

This clause requires details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 along with details of relevant proceedings in the below provided format:

Financial year to which demand/refund relates to	Name of other Tax law	State	Other	Type (Demand raised/Refund received)	Date of demand raised/refund received	Amount
Mention the financial year to which refund relates Even though the demand/refund order is issued during the previous year, it may pertain to a period other than the relevant previous year. In such cases also, reporting has to be done under this clause	Like GST/VAT refund or refund under any other tax law. However, cess or duty like Marketing Cess, Cess on Royalty, Octroi Duty, Entry Tax etc. would not be covered as other tax laws					

THIS CLAUSE UNDER TAX AUDIT REPORT(I.E. FORM 3CD) REQUIRED TO DISCLOSE THE DEMAND/REFUND BY ANY TAX LAWS(VAT ,GST) OTHER THAN INCOME TAX ACT,1961



The auditor should obtain a copy of all the demand / refund orders issued by the governmental authorities during the previous year under any tax laws other than Income Tax Act and Wealth Tax Act



Refunds of GST, VAT, etc. should be disclosed in this clause



It may be noted that even though the demand / refund order is issued during the previous year, it may pertain to a period other than the relevant previous year. In such cases also, reporting has to be done under this clause.



The auditor should verify the details from online portals of the departments too, if the details are available thereon



If there is any adjustment of refund against any demand, the auditor should also report the same under this clause.

CLAUSE 44 OF FORM 3CD TAX AUDIT REPORT

HISTORY OF CLAUSE 44 OF FORM 3CD

1. On 17th August 2018, CBDT issued an Order under section 119 of the Act to keep the operation of Clause 44 in Form 3CD in abeyance till 31st March 2019. During August 2018, the season for filing the tax audit reports with Form 3CD for the financial year 2017-18 (AY 2018-19) was going on. With this abeyance order, the applicability of clause 44 was deferred to FY 2018-19.

vide Circular No.06/2018

2.

In May 2019, the CBDT again deferred the implementation of clause 44 of Form 3CD till March 31, 2020, to make these clauses applicable from April 1, 2020, vide CBDT Circular No. 09/2019 dated 14.05.2019

Due to the COVID-19 pandemic imposed in March 2020, CBDT again

Form 3CD by an Order u/s 119 dated 24.04.2020 issued vide Circular No. 10/2020 dated 24.04.2020 till March 2021. extended the applicability date of Clause 44

3.

Again, CBDT vides an Order dated 25th March 2021 deferred and postponed the reporting requirement of Clause 44 related to GST in Form 3CD of Tax Audit Report from 31.03.2021 to 31st March 2022. This Order dated 25th March 2021 is issued vide Circular No. 05/2021 dated 25.03.2021.

Thereafter, no Order of the Board extending the applicability of Clause 44 of Form 3CD. Hence, the clause made mandatory. Accordingly, any Tax Audi report furnished after 31st March, 2022 will have to comply with the details in Clause 44.

Disclosure Under Clause 44 Is Required To Be Made By

A person who is registered under GST Law

A person who is not registered under GST law

- Engaged solely in exempted supplies
- Non-GST supplies (like petroleum products)
- Non-supplies(stated in Schedule III to CGST Act)

THUS, THE TAX AUDITORS NEED TO PROVIDE SUCH INFORMATION IN RESPECT OF ALL THE TAX AUDITEES

REQUIREMENT OF CLAUSE 44

Break-up of total expenditure of entities registered or not registered under GST
(This Clause is applicable from 1st April, 2022)

SI No	Total amount of Expenditure incurred during the year	Expenditure in respect of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to goods or services exempt from GST	Relating to entities falling under composition scheme	Relating to other registered entities	Total payment to registered entities	
(1)	(2)	(3)	(4)	(5)	(6)	(7)

HEADS OF CLAUSE 44

1. Total amount of expenditure incurred during the year –

- During The Year Is Required To Be Disclosed.
- Apart from the expenses in Statement of Profit and Loss, LIKE PURCHASE OF FIXED ASSETS IS ALSO REQUIRED TO BE INCLUDED
- The Expenses AS PER PROFIT & LOSS ACCOUNT Will Be Disclosed.

THE CAPITAL
EXPENDITURE
INCURRED

TOTAL EXPENDITURE
INCURRED

TOTAL EXPENDITURE (A) Column 2

EXPENDITURE RELATING ENTITIES REGISTERED (B) (3,4,5,6)

EXPENDITURE RELATING ENTITIES NOT REGISTERED (C) (7)

6+7=2 except Deductions, Depreciation, Salaries etc. Only reported in Column 2

Goods/ Services

Exempt from GST (3)

ITC



Exempt 2(47)

Enterprises under Composition (4)

Composition (4)

ITC



Other

Registered Enterprises (5)

ITC



(Other than Composition & Exempt)

Total

payment

Entities (6)

(Total payment to be interpreted as "Expenditure")

$$\begin{array}{|l} 3+4+5 \\ =6 \end{array}$$

Nil Rate

Notification

1/2017-CT(R)

11/2017-CT(R)

1/17-I(R),8/17-I(R)

Exempt

Notification

2/2017-CT(R)

12/2017-CT(R)


2/17-I(R),

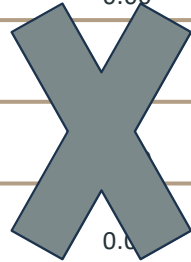

Non Tax. 2(78)

5 petroleum

Products &

Alcoholic Liquor

Sr. No.	Total Amount of Expenditure incurred during the year	Amount Relating to Goods or Services exempt form GST REVENUE EXPENDITURE	in resepcted of entity Relating to the Entities falling under Compositions Scheme	registered under GST <i>Relating to other Registered Entities</i>	ST EX Total Payments to Registered Entities	READ AS EXPENDITURE <i>expenditure relating to entities not registered under GST</i>
To Advocates Fee	10000.00	0.00	0.00	0.00	0.00	10000.00
To Audit Fees	35000.00	0.00	0.00	35000.00	35000.00	0.00
To computer Exp	22625.29	0.00	0.00	22625.29	22625.29	
To Certficate Fee	6000.00	0.00	0.00	0.00	0.00	6000.00
To Conevyance Expenses (Local)	10763.00	0.00	0.00	0.00	0.00	10763.00
To Courier Exp	1493.00	0.00	0.00	1493.00	1493.00	0.00
To Depreciatio 	1653947.42	0.00	0.00	0.00	0.00	0.00
To Diwali Gift LAPCHISES	4670.00	0.00	0.00	0.00	0.00	4670.00
To Domain Registration Charges	3640.72	0.00	0.00	3640.72	3640.72	0.00
To Electricity Expenses	388890.00	388890.00	0.00	0.00	388890.00	0.00
To Email Generating Expenses	53665.16	0.00	0.00	53665.16	53665.16	0.00
To Firewall Appliances	339471.60	0.00	0.00	339471.60	339471.60	0.00
To Food and Refreshment Expenses	123285.11	0.00	0.00	0.00	0.00	123285.11
To Fuel Expenses	11572.96	11572.96	0.00	0.00	11572.96	0.00
To Gst Exp	4896.00					
To House keeping & security charges	6000.00	0.00	0.00	6000.00	6000.00	0.00
To Interest Exp	1467.28	1467.28	0.00	0.00	1467.28	0.00
To Internet Expenses	69679.11	0.00	0.00	69679.11	69679.11	0.00
To MCA Fee	6300.00	0.00	0.00	0.00	0.00	6300.00
To Mis. Exp	101.00					
To Office Expenses	46802.00	0.00	0.00	46802.00	46802.00	0.00
To Parking Charges	24000.00	0.00	0.00	24000.00	24000.00	0.00
To PTEC Company	7200.00					
To Printing and Stationary Expenses	11661.00	0.00	0.00	0.00	0.00	11661.00
To Proffesional Fees	63500.00	0.00	0.00	63500.00	63500.00	0.00

Sr. No.	Total Amount of Expenditure incurred during the year	Amount in resepcted of entities registered under GST				Expenditure relating to entities not registered under GST
		Relating to Goods or Services exempt form GST	Relating to the Entities falling under Compositions Scheme	Relating to other Registered Entities	Total Payments to Registered Entities	
<u>REVENUE EXPENDITURE</u>						
To Property Tax AHU and lift (Premises Expenses)	1460.00	0.00	0.00	0.00	0.00	0.00
To Property Tax Common Area (Premises Expenses)	3900.00	0.00	0.00	0.00	0.00	
To Property  arking Area (Premises Expenses)	3392.00	0.00	0.00	0.00	0.00	
To Property Tax Unit (Premises Expenses)	126392.00	0.00	0.00	0.00	0.00	
To Rent of CCD Machine	18900.00	0.00	0.00	18900.00	18900.00	
To Repair Fund (Premises Expenses)	148320.00	0.00	0.00	148320.00	148320.00	0.00
To Repair & Maintenance	35100.00	0.00	0.00	35100.00	35100.00	0.00
To Roc Govt Fee	34900.00	0.00	0.00	0.00	0.00	34900.00
To Salary A/c	15465660.00	0.00	0.00	0.00	0.00	0.00
To Sinking Fund (Premises Expenses)	8240.00	0.00	0.00	8240.00	8240.00	0.00
To Staff Welfare Expenses	25160.00	0.00	0.00	25160.00	25160.00	0.00
To TAN Application Fee	65.00	0.00	0.00	0.00	0.00	65.00
To Travelling Expenses	2525.00	0.00	0.00	2525.00	2525.00	0.00
	18780644.65	401930.24	0.00	904121.88	1306052.12	207644.11

<i>Sr. No.</i>	<i>Total Amount of Expenditure incurred during the year</i>	<i>Amount in respect of entities registered under GST</i>				<i>Expenditure relating to entities not registered under GST</i>
		<i>Relating to Goods or Services exempt from GST</i>	<i>Relating to the Entities falling under</i>	<i>Relating to other Registered Entities</i>	<i>Total</i>	
			<i>Compositions Scheme</i>		<i>Payments to Registered Entities</i>	
CAPITAL EXPENDITURE						
LAPTOP	56186.00	0.00	0.00	56186.00	56186.00	0.00
CCTV CAMERA	18850.00	0.00	0.00	18850.00	18850.00	0.00
TALLY SOFTWARE	12750.00	0.00	0.00	12750.00	12750.00	0.00
WIFI MODEL	850.00	0.00	0.00	850.00	850.00	0.00
	88636.00	0.00	0.00	88636.00	88636.00	0.00
<i>Grand Total</i>	18869280.65	401930.24	0.00	992757.88	1394688.12	207644.11

• FOR THE PURPOSE OF PROPER RECONCILIATION OR EASE OF RECONCILIATION, CAPITAL EXPENDITURE SHOULD BE REPORTED SEPARATELY

3. Expenditure Relating To Entities Not Registered Under Gst –

The Columns 3, 4, 5 And 6 Are In Regard To Expenditure Incurred On Inward Supplies Of Goods Or Services From Registered Suppliers whereas column 7 is in respect of such supplies received from unregistered suppliers. As no GST would be charged by unregistered suppliers the break up between exempt and taxable supplies has not been asked for here

The

Here.

EXPENDITURE INCURRED ON IMPORTS WOULD ALSO BE
REQUIRED TO BE INCLUDED

WHETHER THE EXPENDITURE TO BE REPORTED HEAD WISE?

A

“A question may arise whether the above information is to be given in respect of each and every head of expenditure or only the total expenditure is to be given. Here, guidance may be taken from the heading of the table which starts with the words “Breakup of total expenditure” and hence the total expenditure including purchases as per the above format may be given. It appears that head-wise / nature wise expenditure details are envisaged in this clause.”

B

The analysis of column (1) of the table, which demand the mention of the serial number, implies that expense must be recorded head-by-head . If it is deemed to be a consolidated figure, there is no need to include the serial number in the table.

C

Clause 44 provides Reporting The Breakdown Of Total Expenses Expended. As Head By Head Reporting Of Total Spending Is envisaged.

D

However, the potential of a counter-argument cannot be ruled out. Furthermore, reporting under this provision is essential for all expenditure(Both Income & Capital Expenditure)

E

Whether Assessee Is Registered For GST Or Not, This Provision Must Be Disclosed By All Reporting Assesses. And A Breakdown Of Total Expenditure In The Statutory Table Must Be Provided

**‘CONTROL SHEET’ (working sheet) of total expenditure
(This will not form part of reporting under this clause)**

M/s.				
Clause 44 Reporting for the year ended 31-03-2023				
Purchase as per Trading Account	A	0		
Add: Direct Expenses total				
Add: Indirect Expenses total				
Add: Appropriation to Partners				
Add: Fixed asset addition total				
Add: Provision of Last year				
Total of Items to be added.	B	0		
Less: Inter units supplies				
Less: Depreciation				
Less: Bad Debts/ Account written off/ Discount/ Roundoff				
Less: Salary & Wages				
Less: Land Purchase, Building addition to Fix Asset				
Less: Shares/ Future and Option Turnover				
Less: Taxes Paid such as PF, ESIC, Market Cess, Muncipal, PT				
Less: Current Provisions, PL on Asset Sale, Forex fluctu.				
Total of Items to be excluded	C	0		
Total Expenditure for Clause 44 (Col.2)	D= A+B-C	0		

**‘CONTROL SHEET’ (working sheet) of total expenditure
(This will not form part of reporting under this clause)**

Total Expenditure for Clause 44 (Col.2)	D= A+B-C	0		
Relating to Goods/Service EXEMPT from GST				
Purchase of Tax Free items.				
Interest paid to Banks				
Purchase of Petrol,Diesel, Liquor				
Electricity				
Profit and Loss on NCDEX				
Interest and Remuneration to Partner				
Total for Col. 3	E	0		
Relating to other registered entities				
GSTR-2A total of Taxable value (if exclu. system)			Any 1 of 2	This amt in Col. 5
GSTR-2A total of Invoice value (if incl. system)				
Total for Col. 5	F	0		
Balance for Col.7 Relating to other unregistered entities	D-E-F	0		

↓
Cotton Seed
Cake, Channa,
Toor, Moong,
Dall, Chunni,
Husk etc

Details of all deductions & additions must be maintained for each sub-entity (GSTIN-wise) of the legal entity

STATUS OF SUPPLIER-TIME ????

IT is important to differentiate the 'current status' of supplier's registration from their status as it was at the time of supply. There are several instances where registration may be cancelled with effect from an earlier date which may be prior to the date of supply to assessee. Events occurring after balance sheet date that alter the data relating to year under audit does not alter the nature of the expenditure, that it is from registered suppliers. Auditors may elect to extend their review up to a certain cut -off date or not at all. In either case, disclosure of notes of the position with regard to

- known cancellations and
- treatment in the disclosure considering possibility of such cancellations would go a long way in making the report meaningful and unambiguous.

DISCLOSURES

For Registered GST person.

The exact information required for reporting under clause 44 is not maintained by assessee and also his accounting software is not configured to generate such report. In view of this, we have reported break up of expenditure to the extent possible and data available.

In case of exempt purchases, exact bifurcation of purchases from registered persons and unregistered persons is not available with the assessee. Hence all exempt purchase are considered in column 3.

For Unregistered GST person.

The assessee is not registered under GST. Hence he has not maintained record which is required to be maintained under GST Act or Clause 44. Hence in absence of required details, we are unable to give break up of expenditure as per clause 44.

GST RECO WORKING SHEETS

MATCHING OF CLOSING BALANCE WITH E-CREDIT/CASH LEDGER

	IGST	CGST	SGST	Total
As per Books (ON BALANCE SHEET DATE)	0	0	0	0
As per E-CREDIT LEDGER	0	0	0	0
DIFFERENCE (IF ANY)	0	0	0	0
	0	0	0	0

FAQ'S

Clause 44 reporting viz. GST Details reporting is applicable to whom?

It is applicable to all the taxpayers who are required to file tax audit reports in Form 3CA/3CB and 3CD u/s 44AB of the Income Tax Act 1961. It is mandatory to report such information.

If Tax Audit Report filing is not applicable, then I need not report such details in my ITR?

Clause 44 reporting shall not apply to the cases of Taxpayers who are covered under the provisions of presumptive system of taxations say Section 44AD, 44ADA and 44AE of the Income Tax Act 1961 as they are not filing specified Tax Audit Forms as applicable under the provisions of the Income Tax Act 1961

IS SUCH REPORTING COMPULSORY FOR AY 2023-24 ONLY?

If Tax Audit is applicable, then it is compulsory to report such information in

CLAUSE 44 OF FORM 3CD. THUS, TAXPAYERS OPTING FOR PRESUMPTIVE SCHEME OF TAXATION

as provided under Section 44AD, 44ADA and 44AE would never need to report information sought as per clause 44 of Form 3CD as they are never required to file the Tax Audit report in Form 3CA/Form 3CB/Form 3CD.

IF TAXPAYER IS FILING HIS TAX AUDIT REPORT FOR AY 18-19, AY 19-20, AY 20-21, AY 21-22 & AY 22-23 ON OR AFTER 01.04.23 AS DUE TO SOME GENUINE & PRAGMATIC REASONS, HE WAS NOT ABLE TO FILE THEM ON THE RESPECTIVE DUE DATES FOR EACH OF RESPECTIVE ASSESSMENT YEARS. IF SO, DOES CLAUSE 44 INFORMATION NEEDS TO BE REPORTED FOR EACH OF THE ASSESSMENT YEARS?

clause 44 details need to be furnished for each of the Assessment Years viz. AY 18-19, AY 19-20, AY 20-21 AY 21-22 & AY 22-23 if they are filed electronically today then the details of Clause 44 in TAX AUDIT REPORT (TAR) to be filed.

As Tax Audit is not applicable in the cases where Sales, Turnover or Receipts is less than 10 crores because other stipulations stipulated under section 44AB are satisfied, but due to genuine requirements of Taxpayers if report in Form 3CA/3CB/3CD is issued whether Clause 44 required to be reported even though it is not mandatory under the provisions of the Income Tax Act, 1961?

As it is not compulsory to issue Tax Audit Report in Form 3CA/3CB/3CD by the law provisions and its Special Purpose report that is envisaged, then reporting of clause 44 is not mandatory technically. But if auditor issuing such voluntary audit report basis the request made by the assessee, he may decide as per his professional judgement and discretion to report such information for the benefit of stakeholders in general.

QUESTIONS

?



**ARE
YOU
READY
FOR
GST?**

CA PREETAM BATRA

91-9689581000



Bon voyage!

Thank You!