

CA DURGESH KUMAR KABRA

THE MONTHLY MONITOR
JULY 2022

CONTENTS:

COMPLIANCE DUE DATE
CALENDAR

UPDATES IN GOODS AND
SERVICES TAX LAW

UPDATES IN MINISTRY OF
CORPORATE AFFAIRS

UPDATES IN INCOME TAX LAW

UPDATES IN SECURITIES AND
EXCHANGE BOARDS OF INDIA

KNOWLEDGE BOOSTER



“Don’t be afraid to give up
the good to go for the
great.”

DISCLAIMER

- I, Durgesh Kumar Kabra by means of this information is not rendering any professional advice or service whatsoever.
- I have taken reasonable care to ensure that the information provided is accurate. Every effort has been made to avoid errors or omissions in this NEWSLETTER. In spite of this, errors may creep in. Any mistake, error or discrepancy noted maybe brought to our notice which shall be taken care of in our next edition.
- I take no legal responsibility for any consequential incidents that may arise from errors or omissions contained in this information.
- This is prepared based on the information available with Durgesh Kumar Kabra at the time of preparing the same, which is subject to changes that may directly or indirectly impact the information provided. It is suggested that to avoid any doubt the reader should cross-check all the facts, laws and contents of the book with original Government Publication or notifications.
- I am under no obligation whatsoever to update or revise this information provided herein.
- This information provided is for intended recipient for knowledge and guidance purpose only.
- Neither me nor any person associated with me is responsible for any loss due to the information provided here. I recommend you to seek more clarity depending upon your business requirements.





The Business entity such as Proprietary Concerns/ Partnership Firms/ LLP/ AOP/ HUF/ Companies, etc. has to follow various statutory compliances monthly/quarterly/half-yearly/annually, as the case may be. For the benefit of all and timely compliances related to various laws applicable to be followed for the month of JULY are listed below:

STATUE	PURPOSE	COMPLIANCE PERIOD	DUE/ EXTENDED DATE	EVENT DETAILS
Income Tax	TDS/TCS Deposit	June, 2022	07 th July, 2022	Due date of depositing TDS/TCS for previous month
Income Tax	TDS Liability Deposit	Apr-June 2022	07 th July, 2022	Due date for deposit of TDS when Assessing officer has permitted quarterly deposit of TDS under section 192, 194A, 194D or 194H.

GST	GSTR-7	June, 2022	10 th July, 2022	Return to be filed by the person who is required to deduct TDS under GST
GST	GSTR-8	June, 2022	10 th July, 2022	Return to be filed by the e-commerce operators who are required to deduct TCS under GST
GST	GSTR-1	June, 2022	11 th July, 2022	Filing of returns by reg. persons with aggregate turnover exceeding INR. 1.5 Crores or opted for monthly filing of return under QRMP
GST	GSTR 1 (IFF)	June, 2022	13 th July, 2022	GST Return for the taxpayers who opted for QRMP scheme
GST	GSTR 6	June, 2022	13 th July, 2022	GST filing of return by Input service distributors
Income Tax	TDS Certificate	May, 2022	15 th July, 2022	Due date for issue of TDS Certificate for tax deducted under section 194-IA, 194-IB, 194M in the month of May, 2022

Income Tax	Form No. 3BB	June, 2022	15 th July, 2022	Due date for furnishing statement in form no. 3BB by a stock exchange in respect of transactions in which client codes have been modified after registering in the system for the month of June, 2022
Income Tax	15CC	Apr-June 2022	15 th July, 2022	Quarterly statement in respect of foreign remittances (To be furnished by authorised dealers) in form 15CC for quarter ending June, 2022
Income Tax	TCS Return	Apr-June 2022	15 th July, 2022	Quarterly statement of TCS deposited for the quarter ending 30 th June, 2022.
ESI, 1948	ESI	June, 2022	15 th July, 2022	Due Date for the payment of Employee State Insurance Contributions

Provident Fund, 1952	PF	June, 2022	15 th July, 2022	Due date for the payment of PF contribution
Income Tax	15G/15H	June, 2022	15 th July, 2022	Update the declarations received from recipients in form 15G/15H during the quarter ending June, 2022.
GST	GSTR 5 & 5A	June, 2022	20 th July, 2022	GST filing by Non-Resident Taxpayers and ODIAR services provider
GST	GSTR 3B	June, 2022	20 th July, 2022	GST filing by registered person having an annual turnover more than Rs. 5 Crores
GST	GSTR 3B	June, 2022	20 th July, 2022	GST filing by registered person having an annual turnover up to Rs. 5 Crores in previous year (Monthly filing)
GST	GSTR - 4	Apr-June 2022	28 th July, 2022	GSTR-4 is annual return filed by a registered person opting for a composition scheme.

Income Tax	TDS Challan cum statement	May, 2022	30 th July, 2022	Due date for furnishing of challan-cum-statement in respect of tax deducted under section 194-IA, 194-IB and 194M in the month of June, 2022
Income Tax	TCS Certificate	Apr-June 2022	30 th July, 2022	Quarterly TCS certificate in respect of tax collected by any person for the quarter ending June, 30 th 2022.
GST	GST CMP-08	Apr-June 2022	31 st July, 2022	Form GST CMP -08 is used to declare the details or summary of self-assessed tax payable by taxpayers who have opted for composition levy. Extended by 47 th GST Council Meeting.

Income Tax	TDS Return	TDS Return	31 st July, 2022	Quarterly statement of TDS deposited for the quarter ending June 30, 2022
Income Tax	Return of Income	Assessment year 2022-23	31 st July, 2022	Return of income for the assessment year 2022-23 for all assessee other than (a) corporate-assessee or (b) non-corporate assessee (whose books of account are required to be audited) or (c) partner of a firm whose accounts are required to be audited or the spouse of such partner if the provisions of section 5A applies or (d) an assessee who is required to furnish a report under section 92E.

Income Tax	Form II	Quarter ending June, 2022	31 st July, 2022	Intimation in Form II by Sovereign Wealth Fund in respect of investment made in India for quarter ending June, 2022
Income Tax	Form 10BB	Quarter ending June, 2022	31 st July, 2022	Intimation in Form 10BBB by a pension fund in respect of each investment made in India for quarter ending June, 2022
Income Tax	Form 67	PY 2021-22	31 st July, 2022	Due date for claiming foreign tax credit, upload statement of foreign income offered for tax for the previous year 2021-22 and of foreign tax deducted or paid on such income in Form no. 67. (If the assessee is required to submit return of income on or before July 31, 2022.)

Income Tax	Form 10	-	31 st July, 2022	Statement in Form no. 10 to be furnished to accumulate income for future application under section 10(21) or section 11(1) (if the assessee is required to submit return of income on or before July 31, 2022)
Income Tax	Form 9A	-	31 st July, 2022	Application in Form 9A for exercising the option available under Explanation to section 11(1) to apply income of previous year in the next year or in future (if the assessee is required to submit return of income on or before July 31, 2022)
Income Tax	Statement under Rule 5D, 5E, 5F	-	31 st July, 2022	Statement by scientific research association, university, college or other association or Indian scientific research company as required by rules 5D, 5E and 5F (if due date of submission of return of income is July 31, 2022)

Income Tax	Non deduction of Tax	Quarter ending June, 2022	31 st July, 2022	Quarterly return of non-deduction of tax at source by a banking company from interest on time deposit in respect of the quarter ending June 30, 2022.
Professional Tax	PT Return	June, 2022	31 st July, 2022	Due date for filing PT return for the month of June, 2022.



• Module wise new functionalities deployed on the GST Portal for taxpayers

Various new functionalities are implemented on the GST Portal, from time to time, for GST stakeholders. These functionalities pertain to different modules such as Registration, Returns, Advance Ruling, Payment, Refund and other miscellaneous topics. Various webinars are also conducted as well informational videos prepared on these functionalities and posted on GSTNs dedicated YouTube channel for the benefit of the stakeholders.

To view module wise functionalities deployed on the GST Portal and webinars conducted/ Videos posted on our YouTube channel, refer to table below:

Sl. No.	Taxpayer functionalities deployed on the GST Portal during	Click link below
	May, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_may_2022.pdf
1	January-March, 2022	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_jan_mar_2022.pdf
2	December, 2021	https://tutorial.gst.gov.in/downloads/news/new_%20functionalities_compilation_december_2021.pdf

3	November, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_november_2021.pdf
4	July-September, 2021	https://tutorial.gst.gov.in/downloads/news/new_functionalities_compilation_july_september_2021.pdf
5	Apr- June, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalities_compilationap_rjun2021.pdf
6	January-March, 2021	https://tutorial.gst.gov.in/downloads/news/newfunctionalitiescompilation_jan_mar2021.pdf
7	October-December, 2020	https://tutorial.gst.gov.in/downloads/news/functionalities_released_octodec_2020.pdf
8	Compilation of GSTN YouTube Videos	https://tutorial.gst.gov.in/downloads/news/compilation_of_short_videos_uploaded_on_gstn_you_tube_channel_from_2020_to_2022.pdf

47th GST Council Meeting

The 47th GST Council meeting was scheduled at Chandigarh for two days- the 28th and 29th of June 2022.

Smt Nirmala Sitharaman chaired the meeting in the presence of the Minister of State for Finance and state ministers, including the MoF (state) Shri Pankaj Chaudary. It was a significant meeting held after several months with many crucial matters, including modification to Form GSTR-3B, rate revisions and withdrawal of exemptions, inversion corrections, and IT-related measures.

The FM also announced that the 48th GST Council meeting is expected to be held in Madurai, Tamil Nadu during the first week of August 2022. The agenda would include the setting up of GST Appellate Tribunals and fixing the GST rate on casinos, online gaming, etc based on the GoM's report.

Highlights of the 47th GST Council Meeting

Four Group of Ministers (GoM) reports were discussed in detail at the meeting. These formed the core agenda of the 47th GST Council meeting. The reports tabled included-

- » Interim report on rate rationalisation, exemptions and correction of inversion nature
- » Betting, gambling, horse racing, online gaming and lottery
- » IT-related matters
- » Movement of precious items such as gold, etc

- » **GSTR-3B amendments to be allowed**
- » GST Council allowed amendments in GSTR-3B (Monthly GST return for taxpayers). Further, it permitted auto-population of most details in Form GSTR-3B and annual returns in Form GSTR-9 for better compliance and ease in compliance. The Council was clear that the new GST return system would be withdrawn as it is no longer relevant. A proposal for comprehensive alterations in GSTR-3B will be placed before the public for seeking input.

Relaxations in GSTR-9

- It shall continue to apply with some relaxations and modifications.
- GSTR-9 and GSTR-9A continue to not be applicable to those with threshold turnover below Rs.2 crore for FY 2021-22.
- The limitation under Section 73 of the CGST Act for FY 2017-18 for issuance of orders relating to demands linked with the due date of annual return, is extended till 30th September 2023.

Recommendations related to GST Rates on goods and services

- » **Rate rationalization to remove inverted duty structure (Approval of recommendations made by GoM on rate rationalization)**

Description of Goods and Services	Old Rate	New Rate
Solar water heaters and systems	5%	12%
Prepared or finished leather or chamois leather or composition leathers	5%	12%

Job work for processing of hides, skins, leather, making of leather products including footwear, and clay brick manufacturing	5%	12%
Earthwork works contracts and sub-contracts to the Central and state governments, Union Territories and local authorities	5%	12%
Pawan Chakki being air-based atta chakki, wet grinder, cleaning, sorting or grading machines for seeds and grain pulses, and milling machines or cereal making machines, etc;	5%	18%
Ink for drawing, printing, and writing	12%	18%
Knives with paper knives, cutting blades, pencil sharpeners and its blades, skimmers, cake-servers, spoons, forks, ladles, etc	12%	18%
Centrifugal pumps, submersible pumps deep tube-well turbine pumps, bicycle pumps that are power-driven mainly for handling water	12%	18%
Milking machines and dairy machinery, cleaning, sorting or grading machines and its parts for eggs, fruit or other agri produce	12%	18%
Lights and fixture, LED lamps, their metal printed circuits board	12%	18%
Marking out and drawing instruments	12%	18%
Services by foreman to chit fund	12%	18%

Works contract for railways, metro, roads, bridges, effluent treatment plant, crematorium, etc.	12%	18%
Refund of accumulated ITC not to be allowed on following goods:		
1. Edible oil.		
2. Coal.		

» GST rate hikes and cuts

Description of Goods and Services	Old Rate	New Rate
Cut and Polished diamonds	0.25%	1.50%
Tetra Pack (Aseptic Packaging Paper)	12%	18%
Tar (From coal, or coal gasification plants, or producer gas plants and coke oven plants)	5%/18%	18%
Import of tablets called Diethylcarbamazine (DEC) free of cost for National Filariasis Elimination Programme (IGST)	5%	Nil
Import of particular defence items by private businesses or suppliers for end-consumption of Defence (IGST)	Applicable rates	Nil
Ostomy Appliances	12%	5%
Orthopedic appliances such as intraocular lens, artificial parts of the body, splints and other fracture appliances, other appliances which are worn or carried, or body implants, to compensate for a defect or disability	12%	5%

Transport of goods and passengers by ropeways (with ITC of services)	18%	5%
Renting of truck or goods carriage including the fuel cost.	18%	12%
The Rates will come into effect from 18th July, 2022 subject to CBIC Notification.		

» **Withdrawal of exemptions (Approval of recommendations made by GoM on rate rationalization)**

» **In case of the following goods, exemption from GST will be withdrawn:**

Description of Goods	From	To
Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	Nil	12%
Cheques, loose or in book form	Nil	18%
Parts of goods of heading 8801	Nil	18%

» **In case of the following goods, exemption in form of concessional rate of GST is being rationalised**

Description of Goods	From	To
Petroleum/ Coal bed methane	5%	12%
e-Waste	5%	18%
Scientific and technical instruments to public funded research institutes	5%	Applicable rate

» In case of the service, following exemption are being rationalised

Description of Service	From	To
Air transportation of passengers to and from north-eastern states and Bagdogra now restricted to economy class	Nil	Condition added
Transportation by rail or a vessel of railway equipment and material, storage or warehousing of commodities attracting tax such as copra, nuts, spices, jaggery, cotton, etc, fumigation in a warehouse of agri produce, services by RBI, IRDA, SEBI, FSSAI, and GSTN, renting of residential dwelling to GST-registered businesses, and services by the cord blood banks for preserving stem cells	Nil	Applicable rate
Room rent (excluding ICU) exceeding Rs.5,000 per patient day taxed without ITC	Nil	5%
Common bio-medical waste treatment facilities for treating or disposing biomedical waste shall be taxed with availability of ITC, like CETPs	Nil	12%
Hotel accommodation priced up to Rs.1,000 per day	Nil	12%
Training or coaching in recreational activities on arts or culture, or sports other than by individuals	Nil	Applicable rate

Crypto Taxation under GST

- » The GST Council plans to effectively clarify the taxation of cryptos under GST to track various digital asset transactions. Even though a GST rate may not be fixed in this meeting, exchanges and traders may get clarity on whether or not such crypto transactions could be placed in the highest slab of 28%. But the Fitment Committee desires to dig deeper into this matter and is therefore enquiring with the state governments of Karnataka and Haryana for an exhaustive paper for the GST charges on crypto activities.

Other Decisions

- » More clarification will be given for allowing money in electronic credit ledger and electronic cash ledger to be used to pay output tax dues in returns; Such amounts cannot be used to pay off penalties, late fee and interest
- » The GST Council to form a Group of Ministers (GoM) to consider setting up GST Appellate Tribunals after a detailed study of its structure.
- » A comprehensive review of the National Anti-profiteering Authority(NAA).
 - Solicitor General to defend cases before NAA where its constitutional validity is questionable.
 - The government may soon appeal in SC cases where NAA has been remanded by state HC against the orders.
 - NAA has set up an advocates panel to ensure justice to consumers where profiteering has occurred.
- » GST Council approves waiver from the filing of refund claims by condoning the two-year COVID period from 1st March 2020 to 28th February 2022. Council decides to permit tax authorities to file appeals against erroneous refunds by not considering the two-year period

Other miscellaneous Changes

- » All taxable service of Department of Posts would be subject to forwarded charge. Previously, certain taxable services of Department of post were taxed on Reverse Charge Basis.
- » Goods Transport Agency (GTA) is being given option to pay GST at 5% or 12% under forwarded charge; option to be exercised at the beginning of Financial Year. RCM option to continue.
- » Service provided by Indian Tour operator to a foreign resident for a tour partially in India and partially outside India is to be subject to tax proportionate to the tour conducted in India for such foreign tourist subject to conditions that the concession does not exceed half of tour duration.

Availing ITC as per law and GSTR2B

For some of the taxpayers, there was an issue in relation to duplicate entries in GSTR2B which has since been fixed and correct GSTR 2B has been generated. In this regard, taxpayers while filing GSTR3B are advised to check and ensure that the value of ITC they are availing is correct as per the law.

They may check the correct ITC value from download of Auto drafted ITC statement GSTR2B or pdf of System Generated GSTR3B or on the ITC observed on the mouse hover of Table 4 in GSTR3B, particularly in any such case where there is any difference observed between the correct figures available at places as stated above and the prefilled GSTR3B observed on screen.

Addition of 6% tax rate in GSTR-1 online

- » It may be noted that 6% tax rate has been added in the item details section of all the tables of form GSTR-1, except HSN table 12. In case your outward supplies attracts 6% tax rate, you are required to upload the details against 6% tax rate in the item details section.
- » In respect to HSN table 12 of form GSTR-1, 6% tax rate shall be added shortly. Meanwhile, you may report the HSN details of supplies attracting 6% tax rate under tax rate 5% by updating the values/tax amounts as per the actual supplies made by you.



LLP annual return form -11 due date extended

The ministry has received representation seeking extension on timelines for filing the annual return (Form 11) by LLPs without paying additional fees. In view of transition from version -2 of MCA 21 to version-3 and to promote compliances on part of LLPs, it has been decided to allow LLPs to file e-form 11 (Annual return of Limited Liability Partnership) for the financial year 2021-22 without paying additional fees up to 15th July, 2022.

What is Form -11?

LLP Form 11 is annual return of Limited Liability partnership (LLP). The return must be e-filed each year with the Ministry of Corporate Affairs to maintain compliances and avoid penalty. LLP annual return must be filed electronically and taken on record. It is important to ensure that all the information filed in the Form is correct as there is no provision for resubmission of LLP Form -11 Annual Return.

LLP form -11 is due within 60 days of financial year end. Since all LLPs have 31st March as the closure of financial year, LLP Annual Return Form 11 is due on the 31st May of each year. (Extended to 15h July 2022 for financial year 2021-22)



Income tax changes effective from July 01, 2022

The government, in the union budget 2022, had proposed three major changes in the income tax rules. They are now set to become a reality from, July 01, 2022

Following are the income tax related changes which will come into effect from July 01, 2022

TDS on Crypto Currencies

Earlier this year, the Finance Minister Nirmala Sitharaman proposed a 1% tax deducted at source (TDS) on any payment made in exchange for the transfer of virtual digital assets (VDAs), often known as crypto currency and non-fungible tokens (NFTs). For transactions totaling more than Rs 10,000, the TDS rule will come into effect from July 01, 2022.

The tax at the time of transfer of VDA will be deducted at the rate of 20% if the deductee (buyer's) PAN is not readily available. Additionally, if the payer is not one of the specified people, TDS will be withheld at a higher rate of 5% (as opposed to the usual rate of 1%) if the individual has not submitted his or her income tax return.

PAN Aadhar linking Fees

A fee of Rs 1,000 would be applicable if the PAN-Aadhaar link is completed on or after July 1, 2022. Earlier, till June 30, the charge was Rs. 500. So when an individual links their PAN and Aadhaar, they first have to pay the penalty and request to link PAN Aadhaar once the payment reflects in the e-filing site.

TDS for Doctors and Social Media Influencers

Doctors and social media influencers will be subject to 10 percent tax Deducted at Source (TDS) beginning July 1, 2022, on benefits received from companies for sales promotion. The provider of the benefit or perquisite may directly deduct the tax under Section 194R, according to a notification from the Central Board of Direct Taxes (CBDT), although the taxpayer must verify the recipient's possession of any taxable amounts.

According to section 194R, "Section 194R – Deduction of tax in case any benefit or perquisite is provided and aggregate value of such benefit/perquisite exceeds Rs. 20,000.

If the total value of benefits or perquisite received throughout the year is less than Rs. 20,000, there would be no TDS.





Introduction of Unified Payments Interface (UPI) Mechanism for Real Estate Investments Trusts (REITs)

The Securities and Exchange Board of India (SEBI) on June 24, 2022 has issued Notification regarding Introduction of Unified Payments Interface (UPI) mechanism for Real Estate Investment Trusts.

- » It has been decided to provide an additional option to individual investors to apply in public issues of units of REITs with a facility to block funds through Unified Payments Interface (UPI) mechanism for application value up to Rs. 5 Lac.
- » Validation by Stock Exchanges and Depositories – The details of investor viz. PAN, DP ID/ Client ID, entered on the Stock Exchange platform at the time of bidding, shall be validated by the Stock Exchange/s with the Depositories on real time basis.

Other requirements

- » Stock Exchanges shall update demand data on working days on their websites which shall include all the UPI (accepted/pending) and ASBA bids; 'Working day' for this purpose shall be the working day of the Stock Exchange on which units of REIT are proposed to be listed.
- » The additional text of data fields required to be included in the Application-and-bidding-form relating to UPI is placed at Annex II to this Circular.

- » The roles of the Issuer, Registrar, Stock exchange, Intermediaries and Collecting Banks is given at Annex III of this Circular.
- » The details of commission and processing fees payable to each intermediary and the timelines for payment shall be disclosed in the offer document.

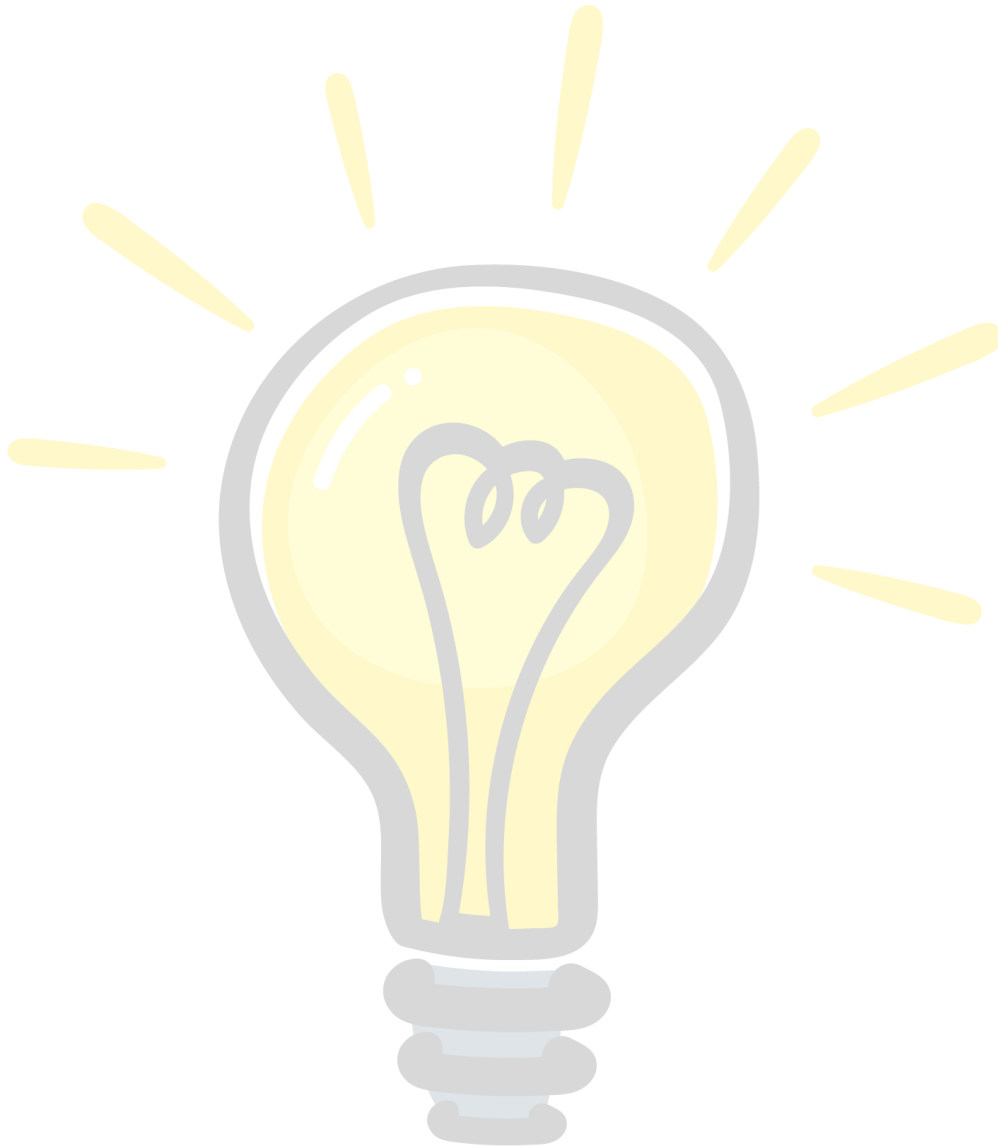
Nomination for Mutual fund Holders

The SEBI' new mutual fund nomination rules require investors to either provide nomination in the prescribed format or opt out of nomination through a signed declaration form. All existing mutual fund investors may expect the AMCs to get in touch shortly to either fill the nomination or fill the opt-out nomination form.

The new mutual fund nomination rules will apply even for existing unit holders. The new investors will have to adhere to the new nomination rules on or after August 1, 2022 while existing mutual fund investors will have to comply with the rules by March 31, 2023.

- » Investors subscribing to mutual fund units on or after August 1, 2022, shall have the choice of providing nomination in the format specified in the fourth schedule of SEBI (Mutual Funds) Regulations, 1996 or opting out of nomination through a signed Declaration form as provided in Annexure to this circular.
- » AMC shall provide an option to the unit holder(s) to submit either the nomination form or the declaration form for opting out of the nomination physically or online as per the choice of the unit holder(s). In the case of the physical option, the forms shall carry the wet signature of all the unit holder(s) and in the case of the online option, the forms shall be using the e-Sign facility recognized under the Information Technology Act, 2000, instead of wet signature(s) of all the unit holder(s).

- » All AMCs shall ensure that adequate systems are in place for providing the eSign facility and take all necessary steps to maintain confidentiality and safety of client records.
- » All the AMCs are advised to set a deadline as March 31, 2023, for nomination or opting out of a nomination for all the existing individual unit holder(s) holding mutual fund units either solely or jointly as mentioned above, failing which the folios shall be frozen for debits.





Shortcut of Google Chrome and Microsoft Edge

No.	Action	Google Chrome	Microsoft Edge
1.	Reopen the last closed tab, and switch to it	Ctrl + shift + T	Ctrl + shift + T
2.	Close the active tab	Ctrl+ W	Ctrl + W
3.	Jump to next open tab	Ctrl + PgDn	Ctrl + PgDn
4.	Jump to previous open tab	Ctrl + PgUp	Ctrl + PgUp
5.	Minimize the current window.	Alt + Space then N	Alt + Space then N
6.	To enter Incognito mode/Private tab	Ctrl + Shift + N	Ctrl + Shift + N

7.	Open the Downloads page	Ctrl + J	Ctrl + J
8.	Open Collections	None	Ctrl + Shift + Y
9.	Refresh the current page	F5 or Ctrl + R	F5 or Ctrl + R
10.	Bookmark a page	Ctrl + D	Ctrl + D
11.	Open the Task Manager	Shift + Esc	Shift + Esc
12.	Display or hide the bookmarks bar	Ctrl + Shift + B	Ctrl + Shift + B
13.	Display the menu	Alt + F or Alt + E	Alt + F or Alt + E
14.	Jump to the rightmost tab	Ctrl + 9	Ctrl + 9



CA DURGESH KUMAR KABRA

Chartered Accountant

Address:

803-804, Ashok Heights, Nicco Circle, Near
Bhuta School, Old Nagardas Road, Gundavali,
Andheri East, Mumbai - 400069

PHONE NO.: 022-26824800 / 4900

MOBILE NO. : +91 9869015418

E-MAIL ID.: durgeshkabra@dmkhca.in
durgeshkabra@gmail.com

Follow me on:

