

NEWSLETTER

March 2022

J P Chawla & Co. LLP

Chartered Accountants

Taxation | Audit | Outsourcing | Regulatory | Transaction Advisory | Business Intelligence



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Supply is the king rather than demand; supply shock or shocks are ruling the economic world resulting from Covid related issues in China in the east and Ukraine and Russia's conflict in the west. Inflation across the world is causing cost of living crisis. As per the experts there are no immediate solutions, but it may take world at least two years to come out of the same.

This month, India's merchandise exports totalled US\$ 40.38 billion and India's services sector expanded at fastest pace. Further in Defence, Landmark policy decision was taken to indigenise 101 more weapons and platforms to speed up 'Aatmanirbharta'. In automotive sector India has registered 162% growth in EV sales.

In direct taxes, the Central Government has notified the faceless jurisdiction of Income Tax Authorities Scheme which specifies that the powers and functions of Income Tax Authorities, will be conducted in the faceless manner. The government has also notified the e-assessment of income escaping assessment which specifies that the assessment, reassessment or recomputation of Income u/s 147 of Income Tax Act and issuance of notice for income escaping assessment u/s 148 of Income Tax Act shall be conducted through the automated allocation in accordance with risk management strategy formulated by the CBDT for issuance of notice, and in a faceless manner for making assessment or reassessment of total income or loss of assessee.

In Indirect taxes, government has exempted Person engaged in exclusive supply of goods such as in making supplies of Fly ash bricks, person engaged in making supplies of Bricks of fossil meals, person engaged in making supplies of Building bricks and person engaged in making supplies of Earthen or roofing tiles, from taking registration even the aggregate turnover exceeds INR 40 Lacs in a financial year.

In regulations, the Ministry has extended the due date for submitting Form CSR-2 till May 31, 2022, from the previous deadline of March 31, 2022. Besides, the Ministry has mandated the filing of Form CSR-2 for all companies that fall under Section 135(1) and are required to engage in CSR activities under the Companies Act, 2013.

We sincerely hope this volume of newsletter will update you regarding new developments in the area of Business, Tax, Assurance & Accounting and regulations.

Happy Reading!!

Sincerely Yours,

Rajat Chawla

CEO

New Delhi

This month, India's merchandise exports totalled US\$ 40.38 billion and India's services sector expands at fastest pace so far this year in March. Further Landmark policy decision was taken to indigenise 101 more weapons and platforms to speed up 'Aatmanirbharta' in Defence. In automotive sector India has registered 162% growth in EV sales, further Automotive sales in India to be the strongest in Asia-Pacific in 2022.

India registers 162% growth in EV sales this year; In 2021-22

Nitin Gadkari, the Minister for Road Transport and Highways, stated that India has seen a 162% increase in electric vehicle sales this year. According to him, two-wheeler sales have climbed by more than five times by 423%, three-wheeler sales have increased by 75%, four-wheeler sales have increased by 238%, and bus sales have increased by 1,250%. As of March 13 this year, India had 10,95,746 electric vehicles registered and 1,742 charging stations operational.

India's merchandise exports in March 2022 totalled US\$ 40.38 billion

According to provisional trade figures, merchandise exports reached a new high of US\$ 40.38 billion, while imports increased to US\$ 59.07 billion. The March trade deficit was predicted to be US\$ 18.69 billion. For the fiscal year 2021/22, which ended in March, merchandise exports totalled US\$ 417.81 billion, while imports totalled US\$ 610.22 billion.

Automotive sales in India to be the strongest in Asia-Pacific in 2022: Moody's

In a report released by Moody's Investor Service predicted that India will have the fastest increase in car sales in Asia-Pacific in 2022 and is expected to rise by 10% due to solid underlying demand reflecting the global economic recovery and customers' preference for personal vehicles over public transportation. In 2021, India grew at a rate of 27%.

India's services sector expands at fastest pace so far this year in March

In March, India's services sector grew at its fastest pace this year, bolstered by the relaxation of Covid-19 restrictions, but business morale was harmed by rising inflationary pressures. The S&P Global India Services Purchasing Managers' Index increased to 53.6 in March from 51.8 in February, surpassing a Reuters poll's prediction of 52.5. While the index remained above the 50-mark separating growth from contraction for an eighth straight month, input costs rose at the sharpest pace in 11 years. Chemical, fuel, raw material, retail, transportation, and vegetable prices all rose, putting a damper on business confidence.

Landmark policy decision to indigenise 101 more weapons and platforms to speed up 'Aatmanirbharta' in Defence

Mr. Rajnath Singh, Minister of Defence, issued the third positive indigenisation list, which includes 101 important equipment/platforms. The list has a specific emphasis on equipment/systems that are being researched and are anticipated to result in definite orders in the next five years. From December 2022 through December 2027, these weapons and systems are expected to be indigenized in stages. According to the requirements of Defence Acquisition Procedure (DAP) 2020, these 101 goods will now be bought from local providers

Indirect Tax

Exemption from Registration

Notification No. 03/2022-Central Tax

Government vide this notification had exempt following class of person who are engaged in exclusive supply of goods, from taking registration even the aggregate turnover exceeds INR 40 Lacs in a financial year.

1. Person engaged in making supplies of Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
2. Person engaged in making supplies of Bricks of fossil meals or similar siliceous earths
3. Person engaged in making supplies of Building bricks
4. Person engaged in making supplies of Earthen or roofing tiles

This notification shall come into force from 1st April 2022.

Composition Scheme

Notification No. 04/2022-Central Tax

Government vide this notification restrict the following class of person who are engaged in exclusive supply of goods, from taking registration under composition scheme.

1. Person engaged in making supplies of Fly ash bricks or fly ash aggregate with 90 per cent. or more fly ash content; Fly ash blocks
2. Person engaged in making supplies of Bricks of fossil meals or similar siliceous earths
3. Person engaged in making supplies of Building bricks
4. Person engaged in making supplies of Earthen or roofing tiles

This notification shall come into force from 1st April 2022.

Enhanced Registration application user interface (UI)

User Interface (UI) with respect to the address fields in the Registration Application GST REG-01 has been enhanced as follows: -

1. Incorporation of a map tile along with a drag and drop facility of address pinhead on to the exact location of the applicant's address.
2. Once selected, the details will automatically fill in the various address input fields given in the application.
3. Address fields have been linked so as to auto- fill other macro level address entry fields based on the entry in one of such fields particularly PIN Codes. For example, on entering the PIN code, the corresponding State and Districts will get auto-filled.
4. The user can also directly fill-up the address input fields which are now aided with suggestive address input dropdowns from which the user can select the appropriate/relevant address field(s). This action will reduce errors in the address texts and will also ease the filling up of the appropriate address input fields by the user.
5. The address fields have been segregated appropriately to reduce confusions while entering the relevant inputs under various address heads.
6. Based on the address entries given by the user, the Latitude/ Longitude of the address will get auto populated which is non-editable.

Direct Tax

Introduction of Faceless Jurisdiction of Income tax Authorities Scheme, 2022

The Central Government notifies the faceless jurisdiction of Income Tax Authorities Scheme which specifies that the powers and functions of Income Tax Authorities will be conducted in the faceless manner.

- [Notification No. 15/2022]

Introduction of e-Assessment of Income Escaping Assessment Scheme, 2022.

The Central Government notifies the e-assessment of income escaping assessment which specifies that the assessment, reassessment or recomputation of Income u/s 147 of Income Tax Act and issuance of notice for income escaping assessment u/s 148 of Income Tax Act shall be conducted through the automated allocation in accordance with risk management strategy formulated by the Board for issuance of notice, and in a faceless manner for making assessment or reassessment of total income or loss of assessee.

- [Notification No. 18/2022]

Introduction of Faceless Inquiry or Valuation Scheme, 2022.

The Central Government notifies the Faceless Inquiry or Valuation Scheme which specifies the below mentioned inquiry or valuation shall be conducted in Faceless manner through automated allocation.

- a) Issue of Notice u/s 142(1) of Income Tax Act, 1961.
- b) Making inquiry before assessment u/s 142(2) of Income Tax Act, 1961.
- c) Directing the assessee to get his accounts audited u/s 142(2A) of Income Tax Act, 1961.
- d) Estimating the value of any asset, property or investment by a Valuation Officer under section 142A of Income Tax Act, 1961.

- Notification No. 19/2022]

Notification of Income Tax Returns for AY 2022-23

The Central Board of Direct Taxes has notified the Income Tax Returns for AY 2022-23.

- [Notification No. 21/2022]

Non-Applicability of TCS provisions on Non-Resident

Section 206C (1G) of the Income-tax Act, 1961 specifies for collection of tax by a seller of an overseas tour programme package from a buyer at the rate of 5% of the amount of the package. The Central Government has notified the above provisions of TCS will not be applicable on the Non-Resident as per Section 6(1) and Section 6(1A) of Income Tax Act, 1961.

- [Notification No. 20/2022]

Insert of New Sub-rule 114(5A)

The Central Board of Direct Taxes has inserted new sub-rule 114(5A) which species the late fees for intimation of Aadhar Number to the Income Tax Department. The late fees is as follows:

- a) Fees of INR 500/- upto June 30th ,2022
- b) Fees of INR 1,000/- upto March 31st,2023.

- [Notification No. 17/2022]

Relaxation of e-filing of Form 3CF

Assesse who wants to apply for registration u/s 35(1)(ii)/(ia)/(iii) of Income Tax Act are required to file Form 3CF. The Central Board of Direct Taxes has allowed for physical filing of Form 3CF from date of circular (March 16, 2022) upto the earliest of the following

- a) September 30, 2022
- b) The date of availability of Form No. 3CF for electronic filing on the e-filing website

- [Circular No. 05/2022]

Condonation of delay for Filing of Form 10-IC for AY 2020-21

Form 10-IC is the application filed by a domestic company for availing the concessional rate of taxation u/s 115BAA. The CBDT has provide the conditions for the condonation of delay of filing of Form 10-IC for AY 2020-21.

Following are the conditions:

- a) The return of Income for AY 2020-21 has been filed on or before due date specified under Section 139(1) of the Act
- b) The assessee company has opted for taxation u/s 115BAA of the Act in (e) of "Filing Status" in "Part A-GEN" of the Form of Return of Income ITR-6 and
- c) Form 10-IC is filed electronically on or before June 30, 2022 or 3 months before the end of the month in which the circular is issued (March 17th, 2022), whichever is later.

- [Circular No. 6/2022]

Clarification with respect to relaxation of provisions of rule 114AAA of Income-tax Rules, 1962 prescribing the manner of making Permanent Account Number (PAN) inoperative

Rule 114AAA of the Income-tax Rules provides that if PAN of a person has become inoperative, he will not be able to furnish, intimate or quote his PAN and shall be liable to all the consequences under the Act for such failure. Following will be the implications

- a) The person shall not be able to file return using the inoperative PAN
- b) Pending returns will not be processed
- c) Pending refunds cannot be issued to inoperative PANs
- d) Pending proceedings as in the case of defective returns cannot be completed once the PAN is inoperative
- e) Tax will be required to be deducted at a higher rate as PAN becomes inoperative

In order to have smooth application of section 234H and existing rule 114AAA, it is clarified that the impact of rule 114AAA (2) the above provisions shall come into effect from April 1st, 2023. The tax payer shall be liable to pay a fee in accordance with sub-rule (5A) of rule 114.

- [Circular No. 07/2022]

Extension in time limit for electronic filing of Form 10AB

The Central Board of Direct Taxes has extended the electronic filing of Form 10AB for seeking registration or approval u/s 10(23C), 12A or 80G to September 30, 2022.

- [Circular No. 08/2022]

Revised Code of Ethics, 2019

Deferment of certain provisions of Volume-I of Revised Code of Ethics, 2019

As all the members of Institute of Chartered Accountants of India (ICAI) are aware that the revised 12th edition of Code of Ethics has come into effect from 1st July 2020. Following provisions of these code of ethics were deferred earlier and to be applicable w.e.f. 1st April 2022:

1. Responding to Non-Compliance with Laws and Regulations (NOCLAR) [Sections 260 and 360]
2. Fees - Relative Size [Paragraphs 410.3 to R410.6]
3. Tax Services to Audit Clients [Subsection 604]

In the council meeting, it is decided that the applicability of abovementioned provisions be further deferred for a period of six months (i.e., till 30th September 2022).

Regulations

MCA

LIMITATION ON INSPECTION OF REGISTERS, RETURNS ETC.-

As per Section 94 of the Companies Act 2013 ('the Act'), every Company shall require to kept and maintain the registers required under Section 88 of the Act and copies of the annual return filed under Section 92 of the Act at the registered office of the company. These registers and their indices, except when they are closed under the provisions of this Act, and the copies of all the returns shall be open for inspection by any member, debenture -holder, other security holder or beneficial owner. However, as per the recent notification issued by the Mistry of Corporate Affairs ('the Ministry') on April 6, 2022, the following particulars of the register or index or return in respect of the members of a company shall not be made available for any inspection or for taking extracts or copies, namely:-

- address or registered address (in case of a body corporate);
- e-mail ID;
- Unique Identification Number.
- PAN Number.

EXTENSION ON SUBMITTING FORM CSR-2, TILL MAY 31, 2022

The Ministry has extended the due date for submitting Form CSR-2 till May 31, 2022, from the previous deadline of March 31, 2022. Besides, the Ministry has mandated the filing of Form CSR-2 for all companies that fall under Section 135(1) and are required to engage in CSR activities under the Companies Act, 2013.

Revision of Incorporation application ('form FILIP') for LLP

As per the recent notification issued by the Ministry of Corporate Affairs ('the Ministry') on March 4, 2022, Incorporation application (form FILIP) for LLP has been revised to allow obtaining five Designated Partner Identification Number ('DPINs') at the time of incorporation, as compared to two DPINs earlier. Further, PAN and TAN would be allotted along with Certificate of incorporation of LLP. With this change, a newly incorporated LLPs would not be required to apply for PAN and TAN separately.

SIGNING OF STATEMENT OF ACCOUNT AND SOLVENCY OR ANNUAL RETURN OF THE LLP BY INTERIM RESOLUTION PROFESSIONAL, RESOLUTION PROFESSIONAL, LIQUIDATOR OR LLP ADMINISTRATOR

As per Limited Liability Rules 2009 ('the Rules'), a Statement of Account and Solvency of the Limited Liability Partnership ('LLP') shall require to be signed by its Designated Partners.

As per the recent notification issued by the Ministry of Corporate Affairs ('the Ministry') on March 4, 2022, in case Corporate Resolution Process has been initiated against the LLP under Insolvency and Bankruptcy Code 2016 ('the Code') or LLP has come under liquidation under the code, the said Statement of Account and Solvency may signed on behalf of LLP by Interim Resolution Professional, Resolution Professional, Liquidator or LLP Administrator.

Further, as per the Rules, the annual return of an LLP having turnover upto five crore rupees during the corresponding financial year or contribution upto fifty lakh rupees shall be accompanied with a certificate from a Designated Partner. In all other cases, the annual return shall be accompanied with a certificate from a Company Secretary in Practice.

Considering the recent notification, in case Corporate Resolution Process has been initiated against the LLP having turnover upto five crore rupees during the corresponding financial year or contribution upto fifty lakh rupees under the aforesaid Code or LLP has come under liquidation, the said annual return may signed on behalf of LLP by Interim Resolution Professional, Resolution Professional, Liquidator or LLP Administrator and no certification by Designated Partners be needed.

RBI

FRAMEWORK FOR MICROFINANCE LOANS

Reserve Bank of India ('RBI') vide notification no. RBI/DOR/2021-22/89 dated 14 March 2022 has issued 'Master Directions – RBI (Regulatory Framework for Microfinance Loans) Directions, 2022'. The said directions shall be effective from 1 April 2022.

The aforesaid direction shall be applicable to all Commercial Banks (including Small Finance Banks, Local Area Banks, and Regional Rural Banks) excluding Payments Banks, all Primary (Urban) Co-operative Banks/ State Co-operative Banks/ District Central Co-operative Banks and all Non-Banking Financial Companies (including Microfinance Institutions and Housing Finance Companies).

The Master directions deal with provisions relating to Microfinance Loan, Assessment of Household Income, Net Owned Fund ('NOF') requirements, Limits on loan repayment obligations for a household, Pricing of Loans, Guidelines on conduct towards Microfinance Borrowers, Guidelines related to Recovery of Loans, Engagement of Recovery Agents, Qualifying Assets Criteria etc.

SEBI

AUTOMATION OF DISCLOSURE REQUIREMENTS

SEBI has issued a circular on March 7, 2022 on automation of disclosure requirements under SEBI (Substantial Acquisition of Shares and Takeovers) Regulations, 2011 to streamline the capture and dissemination of the information related to "encumbrances" and thus bring in more transparency, in consultation with the stock exchanges and depositories. The provisions of this circular shall come into effect from July 1, 2022.

Further, it is advised that the depositories shall also frame out an appropriate mechanism to record all types of "outstanding encumbrances" in the depository system by June 30, 2022 coordination among Market Infrastructure Institutions.

SEBI (ALTERNATIVE INVESTMENT FUNDS) (SECOND AMENDMENT) REGULATIONS, 2022

SEBI vide notification dated March 16, 2022 notified SEBI (Alternative Investment Funds) (Second Amendment) Regulations, 2022 to elaborate the investment conditions for Category III AIFs under clause (d) of sub-regulation (1) of regulation 15. Accordingly, earlier Category III AIFs which were allowed to invest not more than 10% of the investable funds in an Investee Company has been enabled to invest directly or through investment in units of other AIFs. SEBI further restricted the large value funds for accredited investors of Category III AIFs to invest up to 20% of the investable funds in an Investee Company, directly or through investment in units of other AIFs.

TIMELINES FOR REBALANCING MUTUAL FUND PORTFOLIOS

In order to bring uniformity across Mutual Funds, the Securities and Exchange Board of India (SEBI) has issued a circular on March 30 2022 defining the rules governing the 'rebalancing' of portfolios of the schemes launched by mutual funds effective from July 1, 2022.

This said rebalancing period will be applicable in the event of deviation from mandated asset allocation mentioned in the Scheme Information Document (SID), due to passive breaches.

The mandated rebalancing period for all mutual fund schemes, except Index Funds and Exchange Traded Funds (ETFs) is 30 business days.

In case, the rebalancing is not done within the mandated timelines, justification in writing, including details of efforts taken to rebalance the portfolio should be placed before the investment committee concerned. The committee can extend the timelines up to 60 business days from the date of completion of mandated rebalancing period. Further, if the portfolio of schemes is not rebalanced within the extended timelines, then the Asset Management Companies (AMC) would not be permitted to launch any new scheme till the time the portfolio is rebalanced also be disallowed from levying exit load, if any, on the investors exiting such schemes.

AMC's are required to report the deviation to trustees concerned at each stage. In case the Assets Under Management (AUM) of deviated portfolio is more than 10 % of the AUM of main portfolio of scheme, AMCs have to immediately disclose the same to the investors through SMS and e-mail/letter, including details of portfolio not rebalanced. Subsequently the AMC's shall also have to immediately communicate to investors when the portfolio is rebalanced.

CLAIRIFICATION IN RELATION TO RELATED PARTY TRANSACTIONS

SEBI vide its circular dated March 30, 2022 has provided the following clarifications and guidance for smooth implementation of Regulation 23 of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, which was amended vide notification dated 9 November 2021. The circular shall come into force with effect from 1 April 2022.

- A Related Party Transaction ('RPT') that has been already approved by audit committee and shareholders prior to 1 April 2022 will not be required to seek fresh approval from the shareholders.
- An RPT approved by the Audit Committee prior to 1 April 2022 which continues beyond such date and becomes material as per revised materiality threshold, shall be placed before the shareholders in the first general meeting held after 1 April 2022.
- An RPT for which the audit committee has granted omnibus approval and which is material in terms of Regulation 23(1) of LODR, shall continue to be placed before the shareholders.
- The explanatory statement to the notice being sent to the shareholders for seeking approval for an RPT shall provide relevant information so as to enable the shareholders to take an informed decision whether the terms and conditions of the proposed RPT are favorable to the listed entity in comparison to the terms and conditions of transactions being entered into between two unrelated parties.

TAX CALENDAR

April-2022																														
Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Mon	Tue	Wed															
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	30	
Date	Regulation	Obigation																												
7	FDMA	-Last date of reporting of actual transactions of External Commercial Borrowings (ECB) through A/B Bank under FDMA																												
10	GST	-Last date of filing Form GSTR-7 for the month of March-2022 (to be filed by the e-commerce operators required to deduct TDS under GST)																												
10	GST	-Last date of filing Form GSTR-8 for the month of March-2022 (to be filed by the person required to deduct TDS under GST)																												
11	GST	-Last date of filing Form GSTR-1 for the month of March-2022 for the taxpayer who has not chosen quarterly filing																												
13	GST	-Last date of filing Form GSTR-1 for the quarter ended March-2022 for the taxpayer who are in QRMP scheme																												
13	GST	-Last date of filing Form GSTR-6 for the month of March-2022 (to be filed by input service distributor)																												
14	Income Tax	-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 February-2022																												
15	Provident Fund	-Last date of online payment of provident fund for the month of March-2022																												
15	ESI	-Last date of online payment of ESI fund for the month of March-2022																												
20	GST	-Last date of payment of GST and filing of GSTR-3B for the month of March-2022 for (taxpayer having turnover more than 5 Crores (not in QRMP scheme) or 194H)																												
20	GST	-Last date of filing Form GSTR-5 & 5A and payment of GST for the month of March-2022 (to be filed by non-resident person)																												
22	GST	-Last date of payment of GST for the quarter ended March-2022 for taxpayer in QRMP scheme (GST Registration No. starting from 22 to 37)																												
24	GST	-Last date of payment of GST for the quarter ended March-2022 for taxpayer in QRMP scheme (GST Registration No. starting from 01 to 21 and 38)																												
25	Provident Fund	-Provident Fund return filing for March-2022 (including pension and insurance scheme form)																												
30	Income Tax	-Last date of online payment of Tax deducted at source/Tax collected at source for the month of March-2022																												
30	Income Tax	-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 March-2022																												
30	Income Tax	-Due date for a filing of a declaration in Form No. 61 containing particulars of Form No. 60 received during the period October 1, 2021 to March 31, 2022																												
30	Income Tax	-Due date for uploading declarations received from recipients in Form. 15G/15H during the quarter ending March, 2022																												
30	Income Tax	-Due date for deposit of TDS for the period January 2022 to March 2022 when Assessing Officer has permitted quarterly deposit of TDS under section 19J, 194A, 194D or 194H																												
30	GST	-Last date of filing Form GSTR-4 for the FY 2021-22 for the composition dealer																												

JPC is a professional services firm based in New Delhi & Noida, India. We were established in the year 1974 with the aim to create value for our clients by delivering quality, comprehensive, timely, practical and innovative services. We offer a comprehensive range of services, including taxation services, regulatory services, transaction advisory services, financial & management consultancy services, assurance & risk services, and outsourcing services. Over the past several decades, we have established significant competitive presence in the country. Our vast and diversified client base includes Multinational enterprises, domestic companies, high net worth individuals, government companies and institutions in all leading industry verticals. We are a team of distinguished Chartered Accountants, Management Accountants, Corporate Financial Advisors and Tax Consultants. Our team has the requisite skills and experience to provide complex business, financial, assurance, tax and regulatory services to our clients. Our strength lies in our timely performance-based, industry-tailored and technology-enabled services which are delivered by some of the most talented professionals in the country. For more information about JPC's service offerings, visit www.jpc.co.in

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