

PKMG LAW CHAMBERS

ADVOCATES AND SOLICITORS
MONTHLY LAW REPORT FOR MARCH,2019

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REGULATORY UPDATES (Notifications/Circulars)

Notification&Circular No.	Date of issue	Subject
<p style="text-align: center;">1.MINISTRY OF CORPORATE AFFAIRS</p> <p style="text-align: center;">NOTIFICATION – G.S.R. 144[E]</p>	<p style="text-align: center;">21 February, 2019</p>	<p style="text-align: center;"><u>Amendment in the Companies(Incorporation) Rules, 2014</u></p> <p>In exercise of the powers conferred by sub-section (9) of section 12 and sub-sections (1) and (2) of section 469 of the Companies Act, 2013 , the Central Government hereby makes the following rules further to amend the Companies(Incorporation) Rules, 2014, namely: -</p> <p>1. (1) These rules may be called the Companies (Incorporation) Amendment Rules, 2019.</p> <p>(2) They shall come into force with effect from 25th February, 2019</p> <p>2. In the Companies (Incorporation) Rules, 2014 (hereinafter referred to as the said rules), after rule 25, the following shall be inserted, namely:-</p> <p style="padding-left: 20px;">“25A. Active Company Tagging Identities and Verification (ACTIVE).-</p> <p style="padding-left: 20px;">(1) Every company incorporated on or before the 31st December, 2017 shall file the particulars of the company and its registered office, in e-Form ACTIVE (Active Company Tagging Identities and Verification) on or before 25.04.2019.</p> <p style="padding-left: 20px;">Provided that any company which has not filed its due financial statements under section 137 or due annual returns under section 92 or both with the Registrar shall be restricted from filing e-Form-ACTIVE, unless such company is under management dispute and the Registrar has recorded the same on the register:</p> <p style="padding-left: 20px;">Provided further that companies which</p>

		<p>have been struck off or are under process of striking off or under liquidation or amalgamated or dissolved, as recorded in the register, shall not be required to file e-Form ACTIVE:</p> <p>Provided also that in case a company does not intimate the said particulars, the Company shall be marked as “ACTIVE-non-compliant” on or after 26th April, 2019 and shall be liable for action under sub-section (9) of section 12 of the Act:</p> <p>Provided also that no request for recording the following event based information or changes shall be accepted by the Registrar from such companies marked as “ACTIVE-non-compliant”, unless “ e-Form ACTIVE” is filed-</p> <ul style="list-style-type: none"> (i) SH-07 (Change in Authorized Capital); (ii) PAS-03 (Change in Paid-up Capital); (iii) DIR-12 (Changes in Director except cessation); (iv) INC-22 (Change in Registered Office); (v) INC-28 (Amalgamation, de-merger) <p>(2) Where a company files “e-Form ACTIVE”, on or after 26th April, 2019, the company shall be marked as “ACTIVE Compliant”, on payment of fee of ten thousand rupees”.</p>
<p>2. MINISTRY OF CORPORATE AFFAIRS NOTIFICATION – G.S.R. 131[E]</p>	<p>19 February, 2019</p>	<p><u>Amendment in the Companies (Adjudication of Penalties) Rules, 2014</u></p> <p>In exercise of the powers conferred by section 454 read with section 469 of the Companies Act, 2013, the Central Government hereby makes the following rules, to amend the Companies (Adjudication of Penalties) Rules, 2014, namely:-</p> <p>1. Short Title and Commencement.-(1) These rules may be called the Companies (Adjudication of Penalties) Amendment Rules, 2019.</p>

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

2. In the Companies (Adjudication of Penalties) Rules, 2014, for rule 3, the following rule shall be substituted, namely:-

“3. Adjudication of Penalties. - (1) The Central Government may appoint any of its officers, not below the rank of Registrar, as adjudicating officers for adjudging penalty under the provisions of the Act.

(2) Before adjudging penalty, the adjudicating officer shall issue a written notice in the specified manner, to the company, the officer who is in default or any other person, as the case may be, to show cause, within such period as may be specified in the notice (not being less than fifteen days and more than thirty days from the date of service thereon), why the penalty should not be imposed on it or him.

(3) Every notice issued under sub-rule (2), shall clearly indicate the nature of non-compliance or default under the Act alleged to have been committed or made by such company, officer in default, or any other person, as the case may be and also draw attention to the relevant penal provisions of the Act and the maximum penalty which can be imposed on the company, and each of the officers in default, or the other person.

(4) The reply to such notice shall be filed in electronic mode only within the period as specified in the notice :

Provided that the adjudicating officer may, for reasons to be recorded in writing, extend the period referred to above by a further period not exceeding fifteen days, if the company or officer in default or any person as the case may be, satisfies the adjudicating officer that it or he has sufficient cause for not responding to the notice within the stipulated period or the adjudicating officer has reason to believe that the company or the officer or the person has

received a shorter notice and did not have reasonable time to give reply.

(5) If, after considering the reply submitted by such company, its officer, or any other person, as the case may be, the adjudicating officer is of the opinion that physical appearance is required, he shall issue a notice, within a period of ten working days from the date of receipt of reply fixing a date for the appearance of such company, through its authorised representative, or officer of such company, or any other person, whether personally or through his authorised representative :

Provided that if any person, to whom a notice is issued under sub-rule (2), desires to make an oral representation, whether personally or through his authorised representative and has indicated the same while submitting his reply in electronic mode, the adjudicating officer shall allow such person to make such representation after fixing a date of appearance.

(6) On the date fixed for hearing and after giving a reasonable opportunity of being heard to the person concerned, the adjudicating officer may, subject to reasons to be recorded in writing, pass any order in writing as he thinks fit including an order for adjournment :

Provided that after hearing, adjudicating officer may require the concerned person to submit his reply in writing on certain other issues related to the notice under sub-rule (2), relevant for determination of the default.

(7) The adjudicating officer shall pass an order,-

(a) within thirty days of the expiry of the period referred in sub-rule (2) or of such extended period as referred therein, where physical appearance was not required under sub-rule (5);

(b) within ninety days of the date of issue of notice under sub-rule (2), where any person

appeared before the adjudicating officer under sub-rule (5):

Provided that in case an order is passed after the aforementioned duration, the reasons of the delay shall be recorded by the adjudicating officer and no such order shall be invalid merely because of its passing after the expiry of such thirty days or ninety days as the case may be.

(8) Every order of the adjudicating officer shall be duly dated and signed by him and shall clearly state the reasons for requiring the physical appearance under sub-rule (5).

(9) The adjudicating officer shall send a copy of the order passed by him to the concerned company, officer who is in default or any other person or all of them and to the Central Government and a copy of the order shall also be uploaded on the website.

(10) For the purposes of this rule, the adjudicating officer shall exercise the following powers, namely:-

(a) to summon and enforce the attendance of any person acquainted with the facts and circumstances of the case after recording reasons in writing;

(b) to order for evidence or to produce any document, which in the opinion of the adjudicating officer, may be relevant to the subject matter.

(11) If any person fails to reply or neglects or refuses to appear as required under sub-rule (5) or subrule (10) before the adjudicating officer, the adjudicating officer may pass an order imposing the penalty, in the absence of such person after recording the reasons for doing so.

(12) While adjudging quantum of penalty, the adjudicating officer shall have due regard to the following factors, namely:-

(a) size of the company;

(b) nature of business carried on by the

		<p>company; (c) injury to public interest; (d) nature of the default; (e) repetition of the default; (f) the amount of disproportionate gain or unfair advantage, wherever quantifiable, made as a result of the default; and (g) the amount of loss caused to an investor or group of investors or creditors as a result of the default:</p> <p>Provided that, in no case, the penalty imposed shall be less than the minimum penalty prescribed, if any, under the relevant section of the Act.</p> <p>(13) In case a fixed sum of penalty is provided for default of a provision, the adjudicating officer shall impose that fixed sum, in case of any default therein.</p> <p>(14) Penalty shall be paid through Ministry of Corporate Affairs portal only.</p> <p>(15) All sums realised by way of penalties under the Act shall be credited to the Consolidated Fund of India.</p> <p>Explanation 1.- For the purposes of this rule, the term “specified manner” shall mean service of documents as specified under section 20 of the Act and rules made thereunder and details in respect of address (including electronic mail ID) provided in the KYC documents filed in the registry shall be used for communication under this rule.</p> <p>Explanation 2.- For the purposes of this rule, it is hereby clarified that the requirement of submission of replies in electronic mode shall become mandatory after the creation of the e-adjudication platform.”</p>
<p>3. MINISTRY OF CORPORATE AFFAIRS- G.S.R.130[E]</p>	<p>19 February, 2019</p>	<p><u>Amendment in the Companies (Prospectus and Allotment of Securities) Rules, 2014</u> In exercise of the powers conferred by section 26, sub-section (1) of section 27, section 28, section 29, sub-section (2) of section 31, sub-sections (3) and (4) of</p>

		<p>section 39, sub-section (6) of section 40 and section 42 read with section 469 of the Companies Act, 2013 , the Central Government hereby makes the following rules further to amend the Companies (Prospectus and Allotment of Securities) Rules, 2014, namely:-</p> <p>1. Short title and commencement.- (1) These rules may be called the Companies (Prospectus and Allotment of Securities) Second Amendment Rules, 2019.</p> <p>(2) They shall come into force on the date of their publication in the Official Gazette.</p> <p>2. In the Companies (Prospectus and Allotment of Securities) Rules, 2014, in the Annexure, in Form PAS-3, against serial number 6, in item (b), the words “not allotted securities with an application size of less than twenty thousand per person” against the second check box shall be omitted.</p>
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Companies Act, 2013 Case Studies
By Advocate P.K Mittal, +91-9811044365

- High court held that in case of allegations of fraud and misappropriation on the part of the ex directors and where much time has been passed for the order appointing official liquidator as provisional liquidator and also the liquidation proceedings are at the advanced stage, there is no ground to transfer the petition to NCLT, and the application for transfer is to be dismissed. **Rajni Anand vs Cosmic Structures Ltd. CP No. 152 of 2016**

- It has been held that the assets of the company in liquidation or against whom a winding up has commenced can not be disposed of at the mere pleasure of the company or its Ex- directors and in such case possession of the appellants (who will be treated as unauthorized occupants) over the property is not lawful but illegal. **Singh and Sons and ors. vs. Official Liquidation U.P and ors. Special Appeal No. 1147 of 2018**

- High Court dismissed a petition (in which appellant claims that he was unaware of the existence of the respondent company and seeks the rectification of the corporate name of such company) stating that the details of all companies that are incorporated are placed in public domain by Register of Companies, and it is necessary to be presumed that all persons have due notice of the same. There is no provision separate notices of such incorporation and therefore the explanation that petitioner was not aware of the incorporation of the company or that application has been rejected is found to be not maintainable. **NGK Spark Plug Co. Ltd. vs. Union of India and ors , W.P. (C) 4882**

- High Court held that companies other than subsidiary companies, associate companies and joint ventures are eligible for the purpose of registration as a valuer because subsidiaries, associates and joint ventures cannot be said to be completely independent of the parent company and if the valuation is allowed to be undertaken as a business by such entities, independence and credibility cannot be ensured. **Crushman and wakefield India Private Limited and ors. vs. Union of India and Ors. MANU/DE/0360/2019**

**Insolvency and Bankruptcy Code, 2016 Judgments
By Advocate P.K. Mittal, +91-9811044365**

- NCLAT held that the Corporate Insolvency Resolution Process does not amount to recovery proceedings or a money claim. Therefore, the question of set off after determining the claim or counter claim cannot be decided by the NCLT. **Binani Industries Limited vs. Bank of Baroda & ANR. Company Appeal (AT) Insolvency no. 82 of 2018**

- NCLAT set aside NCLT order and admit the appeal filed by corporate debtor on the ground that NCLT have failed to issue any notice to the 'Corporate Debtor' before admission of the application u/s 9 of IBC, it prejudiced the 'Corporate Debtor', who could have shown pre existence of dispute. **Dingo Ku vs. Suntech infra solutions pvt. Ltd. & ors. MANU/NL/0030/2019**

- NCLAT held that where the NCLT admitted petition u/s 9 of IBC and passed order declaring moratorium and freezing of account etc. and thereafter the parties have reached settlement prior to constitution of the Committee of Creditors, all such order are liable to be set aside and declared illegal. The application preferred by respondent u/s 9 of IBC shall stand dismissed as withdrawn. **Sunil Ghorawat vs. Arvind Envisol Ltd. & Anr. Company Appeal (AT) No. 100 of 2019**

- NCLAT held that shareholders do not have rights in any specific asset of the company in absence of any agreement or shareholder's agreement to establish that such shareholder has right to any specific asset of the company. Hence, where there are business decision as per procedure under Companies Act,2013 appellant could not claim any such right. **P Ram Bhoopal & ors. Vs. Pragnya riverbridge developers & ors. MANU/NL/0289/2018**

**Income Tax Circulars, Notifications and Press Release
By CA Manoj Kumar Mittal, +91-9810764620**

CBDT Directive Reg S. 143(1)(a) Prima facie Adjustments For AY 2017-18

The Directorate of Income-tax (System) has issued a directive dated 20.02.2019 on the subject of processing of Return of AY 2017-18 and issue of notice for prima facie adjustment under 143(1)(a). It is pointed out that with effect from AY 2017-18 amendments have been done in the Act with regard to processing of cases under 143(1). Provision of section 143(1D) has been amended, as per which all the returns are required to be processed. Section 241A allowing withholding of refund determined under 143(1) in cases where notice u/s 143(2) is issued is also introduced.

AOs Should Appear Before CsIT(A) & Properly Defend 'Quality' Assessment Orders: CBDT

The CBDT has issued a directive dated 14th February 2019 in which it has stated that all assessment orders which are marked as "*quality orders*" should be duly represented before the CIT(A) by the department and properly defended with verbal and written submissions. The CBDT has stipulated a clear-cut SOP on the subject

CBDT To Examine 'Perverse' Orders Of ITAT And Evaluate Performance Of Counsel

The CBDT has directed the formation of a committee consisting of high-ranking officials who will inter alia examine "*perverse and irregular*" orders of the ITAT and cases where the submissions of the DRs have not been recorded by the ITAT. These will be taken up by the CBDT with the President, ITAT/ Ministry of Law. The CBDT has also called for information relating to the performance of standing counsel as to the number of cases decided in favour of, and against, the department.

E-Assessment: Download CBDT Notification Reg Centralised Verification Scheme, 2019

The CBDT has issued a Notification dated 30th January, 2019 by which it has formulated a scheme called the Centralised Verification Scheme, 2019. The scheme provides for centralised issuance of notice and for

processing of information or documents and making available the outcome of the processing to the Assessing Officer in the context of E-Assessment .

CBDT Press Release On 'Angel Tax Terrorism' Of Start-Ups

The CBDT has been criticized over alleged 'tax terrorism' of two award-winning start-ups named 'Travel Khana' and 'Baby Go Go'. It is alleged that the AOs attached the bank account and withdrew funds, leaving the start-ups high and dry. It is claimed that nearly 2500 start-ups are in similar dire state over tax demands. The CBDT has issued a press release to clear the air and has claimed that all procedures were diligently followed by the AO and the start-ups are to blame for non-compliance

CBDT Clarification Circular Reg Liability And Status Of Official Assignees Under Income-tax Act

The CBDT has issued Circular No. 04/2019 dated 28th January, 2019 in which it has clarified the entire law relating to the liability and status of Official Assignees under section 160(1)(iii) of the Income-tax Act, 1961.

Monetary limits for filing/withdrawal of Wealth Tax appeals by the Department before ITAT, HCs and SLPs/appeals before SC through extending the scope of Circular 3 of 2018 -Measures for reducing litigation.

CBDT vide circular no. Circular No.5/2019 dated 05.02.2019 has stated that There is no charge under Wealth Tax Act, 1957 w.e.f 1 st April, 2016. Therefore, as a step towards litigation management, it has been decided by the Board that monetary limits for filing of appeals in Income tax cases as prescribed in Para 3 of the Circular shall also apply to Wealth Tax appeals through extension of the Circular to Wealth tax matters in a mutatis mutandis manner and with modifications as prescribed hereunder.

CORRIGENDUM TO CIRCULAR NO.1 OF 2019 DATED 01 .01 .2019 relating to deduction under the head salary

In Circular NO.1/2019 dated 1st January, 2019 on the above-mentioned subject, the provisions of section 80TTB were inadvertently not correctly explained in para 5.5.12 of the circular. The correct position of the admissibility of deduction under section 80TTB is provided as under: -

"Section 80TTB introduced by Finance Act, 2018, w.e.f 01 .04.2019, allows deduction to a senior citizen from his gross total income in respect of income by way of interest on deposits with-

(a) a banking company to which the Banking Regulation Act, 1949 (10 of 1949), applies (including any bank or banking institution referred to in section 51 of that Act);

(b) a co-operative society engaged in carrying on the business of banking (including a co-operative land mortgage bank or a co-operative land development bank); or

(c) a Post Office as defined in clause (k) of section 2 of the Indian Post Office Act, 1898 (6 of 1898),

The amount of deduction in respect of above interest on deposit is as under: - (i) in a case where the amount of such income does not exceed in the aggregate fifty thousand rupees, the whole of such amount; and

(ii) in any other case, fifty thousand rupees.

However, no deduction is allowed under section 80TTB to any partner of the firm or any member of the association or any individual of the body if said interest is derived from any deposit held by, or on behalf of, a firm, an association of persons or a body of individuals.

For this purpose, "senior citizen" means an individual resident in India who is of the age of sixty years or more at any time during the relevant previous year. However, taxpayers claiming deduction under section 80TTB shall not be eligible for deduction under section 80TTA"

CASE LAWS

DOMESTIC TAX LAWS

Thiru S. Dhanapal vs ACIT, 103 taxmann.com 62 (Madras)

Where Assessing officer computed assessee's income from running a bus on estimate basis, in view of fact that assessee's son was also plying a bus and, in whose case, deduction of certain expenses was allowed while computing income from plying bus, in absence of any change in circumstances, Tribunal should have adopted same method of computation of income in assessee's case also

Where assessee became a partner in a firm and investment in partnership firm was made by assessee out of HUF funds, share income from said firm would be liable to tax in hands of assessee in capacity of individual.

Malayalam Communications Ltd. vs ITO(TDS), 103 taxmann.com 63 (Cochin - Trib.)

Where assessee made payments to various artists like singers, musicians etc who participated in reality shows hosted by it as guests or judges, tax was required to be deducted at source under section 194C while making payments in question.

PCIT vs Sun Pharmaceutical Industries Ltd, 103 taxmann.com 87 (SC)

Where High Court upheld order passed by Tribunal allowing weighted deduction under section 35(2AB) to assessee on account of expenses incurred for lunch, refreshment etc. of visiting scientists after treating same as expenses incurred for R&D activity, SLP filed against said order was to be dismissed

Marhatta Chamber of Commerce Industries and Agriculture, 103 taxmann.com 74 (Bombay)

Where assessee had disclosed facts of acquisition and transfer of asset in original return of income, audited balance-sheet and notes of Auditor and also made claim of relief under section 11, Assessing Officer could not initiate re-assessment proceeding after 4 years to deny any part of relief.

Richa Bagrodia vs DCIT 103 taxmann.com 73 (Mumbai - Trib.)

In case of sale of flat it is date of allotment of flat and not date of giving possession of flat which has to be considered as date for computing holding period of 36 months.

INTERNATIONAL TAXATION

Piaggio & C.S.P.A. vs DIT, International taxation,102 taxmann.com 135 (Pune - Trib.)

In terms of technology license agreement entered into by assessee an Italy based company with its Indian AE effective from 1-04-2008, being covered by sub-clause (AA) of section 115A(1)(b), rate of tax on royalty received by assessee will be 10.50 per cent.

DCIT vs Adidas Sourcing Ltd, 102 taxmann.com 469 (Delhi - Trib.)

Buying agency commission received by assessee, a Hong Kong based company, for rendering buying agency services to its related company AIMPL and other unrelated customers, was not liable to tax in India as fee for technical services

Polyplex Corporation Ltd. vs ACIT, 103 taxmann.com 71 (Delhi - Trib.)

Where Indian company received dividend from Thai subsidiary, though assessee was not liable to pay any tax in Thailand by virtue of exemption granted as per Investment Promotion Act of Thailand, in view of fact that dividend so received was taxable under Thailand Revenue Code at rate of 10%, assessee would be entitled to credit of such taxes deemed to have been payable in Thailand.

John Deere India (P.) Ltd. vs DDIT, 102 taxmann.com 267 (Pune - Trib.)

Payment made by assessee-company to its non-resident associate company for purchase of copyrighted software would not be termed as 'payment of royalty' under India-USA DTAA or under provision of section 9(1)(vi).

DCIT vs PGS Geophysical AS, Circle 2(2)(2), International Taxation, 102 taxmann.com 170 (Delhi - Trib.)

In order to claim applicability of section 44BB, vessels given on hire by assessee are required to be shown to be fitted with necessary equipments, and having technical capacity for use in prospecting for, or extraction or production of mineral oils.

TRANSEER PRICING

MC Kinsey Knowledge Centre India (P.) Ltd. vs PCIT, 102 taxmann.com 439 (SC)

SLP dismissed against High Court ruling that where services rendered by assessee were specialized and required specific skill based analysis and research that was beyond rudimentary nature of services rendered by a BPO, it was to be held services provided by assessee constituted functions of a KPO.

ACIT vs Glenmark Pharmaceuticals Ltd, 102 taxmann.com 438 (Mumbai - Trib.)

Where TPO had changed over to CUP method as MAM by rejecting TNMM method consistently being applied by assessee without any change in facts and law, adjustment made by TPO was to be set aside.

L'Oreal India (P.) Ltd. vs ACIT, 102 taxmann.com 378 (Mumbai - Trib.)

Where Indian subsidiary incurred AMP expenses for promoting brand owned by French AE, in absence of an agreement between assessee and said AE to share/reimburse AMP expenditure incurred by assessee in India, transaction in question would not be an international transaction.

DCIT vs Epcos Ferrites Ltd, 102 taxmann.com 422 (Kolkata - Trib.)

Unlike CUP Method TNMM does not require that comparable company has to manufacture exactly same product as that manufactured by tested party.

CLSA India (P.) Ltd vs DCIT, 101 taxmann.com 388 (Mumbai - Trib.)

Ad hoc determination of arm's length price by TPO de hors section 92C(1) would not be sustainable

COMPLIANCE CALENDER DURING THE MONTH OF APRIL 2019

S.no	Obligation	Act	Application Form	Event date
1.	Due date to deposit of TDS on salaries with the Government	Income Tax	ITNS 281	7th April, 2019
2.	Monthly Return	Provident fund	Online upload TXT file	15 th April, 2019
3.	Monthly Return	ESI Act	Monthly ECR	15th April, 2019
4.	Monthly Tax Return	GST Act	File GSTR 3B	20th April, 2019
5.	Challan-cum-statement for TDS u/s 194IA and 194IB	Income Tax Act	TDS Challan	30th April, 2019

6.	Taxpayers with Annual Turnover up to INR 1.5 Cr	GST Act	File GSTR 1	30th April, 2019
7.	Every individual holding valid DIN with approved status as on 31st March, 2019	Companies Act, 2013	DIR-3 KYC with MCA	30th April, 2019
8.	Filing of Quarterly Income Tax Return	Income Tax	Form No 24Q and Form No.27A	30 th April,2019

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DISCLAIMERS

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