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**Manubhai & Shah LLP**  
Chartered Accountants  
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# NEWSLETTER MAY 2021

VOL.14



**Covering Updates for the Month of April' 21**  
For private circulation and clients only

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# INCOME TAX UPDATES

## 1. NEW RULES & PROCEDURE FOR REGISTRATION OF CHARITABLE TRUST/INSTITUTION

The C.B.D.T. has notified Rules and Procedure for Registration and reporting by Charitable Trusts and Institution vide Notification no. 19/2021 dated 26.03.2021 . Following Forms are notified in this regard:

Application in Form No.	Particulars	Due Time
10A	Existing trust or institution or university or any hospital or other medical institution as provided under the First Proviso to Section 10(23C) (i) or (iv)	On/before 30.06.2021
10AB	Provisionally Approved trust or institution or university or any hospital or other medical institution as provided under the First Proviso to Section 10(23C) (i) or (ii)	6 months prior to expiry of provisional approval
3CF (replaced to old Form 3CF-I)	Any Scientific Research Association / University / College / Institution who seek approval of their project under section 35(1)(ii) (iia) or (iii)	
10A	Intimation under Fifth Proviso to Section 35(1)	On/before 30.06.2021
10A	Existing trust or institution registered under section 80G to make an Application for Registration	On/before 30.06.2021
10AB	Provisionally Approved trust or institution under section 80G to make an Application for Registration	6 months prior to expiry of provisional approval
10A	Existing trust or institution registered under section 12A to make an Application for Registration	On/before 30.06.2021
10AB	Provisionally Approved trust or institution under section 12AB	6 months prior to expiry of provisional approval
10A	New Registration of trust or institution under section 10(23C)/12AB/80G	At least one month prior to the commencement of the Financial year for which approval is sought
10BD	Furnishment of Statement of Donations received under section 80G(5)(viii) or 35(1A)(i) in which the donation is received	On/ before 31st May immediately following the financial year
10BE	Issuance of certificate to the donor for donations made under section 80G(5)(ix) or under section 35(1A)(ii)	On/ before 31st May immediately following the financial year

## **2. Amendment in Rule 6G and form 3CD by Income-tax (Eighth Amendment) Rules, 2021 – (C.B.D.T. Notification No.28/2021 dtd 01.04.2021)**

Amendment is made for following reporting to be made in Form 3CD

- i. Revised Audit Report in Form No. 3CA/3CB may be furnished under Rule 6G of the Income tax Rules, by an assessee before the end of the relevant assessment year for which the report pertains, if there is payment of any disallowance under section 40 or section 43B by an assessee after furnishing of report under Rule 6G(1) and (2).
- ii. In Appendix II, in Form 3CD,—
  - a. clause 8A in PART -A is substituted which is as under :-  
"8A Whether the assessee has opted for taxation under section 115BA / 115BAA / 115BAB / 115BAC / 115BAD"
  - b. clause 17 in PART -B is substituted which is as under:-  
"17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please
  - c. clause 18(ca) and (cb) in PART -B, is substituted which is as under :-  
"(ca) Adjustment made to the written down value under section 115BAC / 115BAD (for assessment year 2021-22 only).....  
(cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession.....  
(cc) Adjusted written down value..."
  - d. in clause 32 for sub-clause (a), the following sub-clause shall be substituted. So in the substituted clause 32(a), details of brought forward loss or depreciation allowance not allowable to carry forward due to option of tax regime selected under section 115BAA / 115BAC / 115BAD

## **3. AMENDMENTS IN RULE 6G AND FORM 3CD (TAX AUDIT REPORT):**

The CBDT has vide Notification no. 28/2021 dated 01.04.2021 notified amendments in Rule 6G and in various clauses of Form 3CD as below:

- i. Revised Audit Report in Form No. 3CA/3CB may be furnished under Rule 6G of the Income tax Rules, by an assessee before the end of the relevant assessment year for which the report pertains, if there is payment of any disallowance under section 40 or section 43B by an assessee after furnishing of report under Rule 6G(1) and (2).

In Appendix II, in Form 3CD,-

- a. clause 8A in PART -A is substituted which is as under :-  
"8A Whether the assessee has opted for taxation under section 115BA/115BAA/115BAB/115BAC/115BAD"
- b. clause 17 in PART -B is substituted which is as under:-  
"17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of a State Government referred to in section 43CA or 50C, please
- c. clause 18(ca) and (cb) in PART -B, is substituted which is as under :-  
"(ca) Adjustment made to the written down value under section 115BAC/115BAD (for assessment year 2021-22 only).....  
(cb) Adjustment made to written down value of Intangible asset due to excluding value of goodwill of a business or profession.....  
(cc) Adjusted written down value..."
- d. in clause 32 for sub-clause (a), the following sub-clause shall be substituted. So in the substituted clause 32(a), details of brought forward loss or depreciation allowance not allowable to carry forward due to option of tax regime selected under section 115BAA/115BAC/115BAD

#### 4. EXTENSION OF TIME LIMIT UNDER DIRECT TAX COMPLIANCES:

In exercise of the powers conferred by section 3(1) of the Taxation and Other Laws (Relaxation and Amendment of Certain Provisions) Act, 2020, the CBDT, vide Notification No. 38/2021 dated 27.04.2021, has extended the time limits to 30.06.2021 in the following cases where the time limit was earlier extended to 30.04.2021 vide last Notification S.O. 1432(E) dated the 31.03.2021 issued under the Taxation and Other Laws (Relaxation) and Amendment of Certain Provisions Act, 2020, in view of the prevailing pandemic of COVID :

- i. Time limit for issuance of notice under section 148 of the Act for reopening the assessment where income has escaped assessment
- ii. Time Limit for sending intimation of processing of Equalization Levy under section 168(1) of the Finance Act 2016
- iii. Time limit for passing of any order for assessment or reassessment under the Income-tax Act, 1961
- iv. Time limit for passing of any order which is provided under section 153 or section 153B under the Income-tax Act, 1961
- v. Time limit for passing an order consequent to direction of DRP under subsection (13) of section 144C of the Income-tax Act, 1961

#### 5. EXTENSION OF TIME LIMIT FOR PAYMENT OF TAXES UNDER VIVAD SE VISHWAS ACT:

In exercise of the powers conferred by section 3 of the Direct Tax Vivad se Vishwas Act, 2020, the CBDT, vide Notification No. 39/2021 dated 27.04.2021, extends the due date of payment of tax determined. It is also provided that the designated authority shall allow the declarant to make payment without additional amount on or before 30th June, 2021 from 30th April, 2021. Accordingly, section 3 of the Vivad Se Vishwas Act, 2020 gets amended and the assessee can pay the due taxes without any additional charges as provided on or before 30th June, 2021.

#### 6. EXTENSION OF DUE DATES FOR INCOME-TAX COMPLIANCES:

The CBDT vide Circular No. 08/2021 dated 30.04.2021 announced further extension of due dates for following compliances which are due on 1st April 2021 or thereafter has been extended to the due date as provided under that section or 31st May, 2021, whichever is later, in view of the pandemic of COVID-19 as under:

Particulars	Actual Due Date	New Extended Due Date
Filing of Appeals before C.I.T.(Appeals)	Due on 1st April 2021 or there after	Can be filed by due date as provided under that section or 31st May, 2021, whichever is later
Filing of Objections to Dispute Resolution Panel (DRP) under sec 144C	Due on 1st April 2021 or there after	Can be filed by due date as provided under that section or 31st May, 2021, whichever is later
Filing of Income Tax Return in response to the Notice under sec 148	Due on 1st April 2021 or there after	Can be filed by due date as provided under that section or 31st May, 2021, whichever is later
Filing of belated return under section 139(4) or Revised return under section 139(5) for Assessment Year 2020-21 (F.Y. 2019-20)	Due on 31st March 2021	Can be filed by 31st May, 2021
Payment of T.D.S. and filing of Chalan-cum-Statement of T.D.S. under section 194IA, 194B or 194M	Due on 30th April, 2021	Can be paid and furnished on or before 31st May, 2021
Filing of Declaration in Form No. 60 and Statement in Form No. 61 and	Due on 30th April, 2021	Can be paid and furnished on or before 31st May, 2021

## **7. FORMAT, PROCEDURE AND GUIDELINES FOR SUBMISSION OF STATEMENT OF FINANCIAL TRANSACTIONS (SFT) FOR DEPOSITORY TRANSACTIONS:**

The CBDT has vide Notification No. 3 of 2021 dated 01.04.2021 notified guidelines for preparation and submission of Statement of Financial Transactions (SFT) information as below:

- i. Section 285BA of the Income Tax Act, 1961 and Rule 114E of Income Tax Rules, 1962 requires specified persons to furnish statement of financial transaction (SFT). For the purposes of pre-filing the return of income, CBDT has issued Notification No. 16/2021 dated 12.03.2021 to include reporting of information relating to Capital gains on transfer of listed securities or units of Mutual Funds.
- ii. The new sub rule 5A of rule 114E of the Income Tax Rules, 1962 specifies that the information shall be furnished in such form, at such frequency, and in such manner, as may be specified by the Director General of Income Tax (Systems), with the approval of the Board.
- iii. The SFT relating to Financial Year 2020-21 shall be furnished on or before the 31st May 2021. Thereafter, the SFT relating to the quarter ending 30th June, 31st September, 31st December and 31st March shall be furnished on or before 25th of July, October, January and April respectively.
- iv. The reporting entities are also required to provide information, which are reported to Income Tax Department, to the account holder (taxpayers) which will enable them to reconcile the information displayed in the Annual Information Statement (AIS) (Form 26AS).



# COMPANY LAW UPDATES

## **A. Clarification on Spending of CSR funds for setting up makeshift hospitals and temporary COVID Care facilities**

It has been clarified that Spending of CSR funds for setting up makeshift hospitals and temporary COVID Care facilities is an eligible CSR activity. The Company may undertake such activities in consultation with state government.

Circular can be accessed at:

[http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo5\\_22042021.pdf](http://www.mca.gov.in/Ministry/pdf/GeneralCircularNo5_22042021.pdf)

## **B. MCA RELAXATION CIRCULAR DATED 03-05-2021 DUE TO COVID-19**

MCA on May 3, 2021 issued a few circulars and relaxed certain provisions of the Companies Act, 2013/ LLP Act, 2008. The summary of the said circulars are as follows:

1. MCA has clarified that the gap between 2 board meetings (which shall not exceed 120 days – as per Companies Act, 2013) has been relaxed by a further period of 60 days, i.e. a gap of 180 days has been allowed for meetings to be conducted in the April to June quarter as well as July to September quarter of the year 2021;

The Circular can be accessed at:

[http://mca.gov.in/Ministry/pdf/GeneralCircularNo8\\_03052021.pdf](http://mca.gov.in/Ministry/pdf/GeneralCircularNo8_03052021.pdf)

2. MCA has waived off additional fees for certain e-Forms till the specified period. For all the e-Forms (except charge related e-Forms) due to be filed in the period of April 1, 2021 till May 31, 2021 under Companies Act, 2013/LLP Act, 2008, no additional fees would be levied for delayed filings up to July 31, 2021.

The Circular can be accessed at:

[http://mca.gov.in/Ministry/pdf/GeneralCircularNo6\\_03052021.pdf](http://mca.gov.in/Ministry/pdf/GeneralCircularNo6_03052021.pdf)

3. In relation to charge related e-Forms, MCA has clarified that:

- a. Where the date of creation or modification of charge falls before April 1, 2021 but has not expired on the said date – the period from April 1, 2021 till May 31, 2021 shall not be counted for the purposes of the e-form.
- b. Where the date of creation or modification of charge falls in the period from April 1, 2021 till May 31, 2021 – then the period from the date of creation or modification till May 31, 2021 shall not be considered for the purpose of counting days.

The Circular can be accessed at:

[http://mca.gov.in/Ministry/pdf/GeneralCircularNo7\\_03052021.pdf](http://mca.gov.in/Ministry/pdf/GeneralCircularNo7_03052021.pdf)



## SEBI UPDATES

### A. Relaxation from compliance with certain provisions of the SEBI (Listing Obligations Disclosure Requirements) Regulations, 2015 / Other applicable circulars:

Due to the CoVID-19 pandemic, relaxation has been provided from compliance with following provisions:

Sr. No.	Regulation	Requirement	Due Date	Extended Due Date
1	Annual Secretarial Compliance Report (Regulation 24A)	Sixty days from end of the financial year	May 30, 2021	June 30, 2021
2	Quarterly financial results / Annual audited financial results (Regulation 33 (3))	Forty-five / Sixty days from end of the quarter / financial year	May 15, 2021 / May 30, 2021	June 30, 2021
3	Statement of deviation or variation in use of funds (Regulation 32 (1))	Forty-five / Sixty days from end of the quarter / financial year	May 15, 2021 / May 30, 2021	June 30, 2021
4	Half-yearly financial results / Annual Audited financial results for debt securities listed entities (Regulation 52 (1) / 52 (2))	Forty-five / Sixty days from end of the quarter / financial year	May 15, 2021 / May 30, 2021	June 30, 2021
5	Statement of deviation or variation in use of funds for debt listed entities (Regulation 52 (7))	Forty-five / Sixty days from end of the quarter / financial year	May 15, 2021 / May 30, 2021	June 30, 2021
6	Annual audited financial results for bond listed entities	Sixty days from end of the financial year	May 30, 2021	June 30, 2021
7	Half-yearly financial results / Annual Audited financial results for commercial paper listed entities	Forty-five / Sixty days from end of the quarter / financial year	May 15, 2021 / May 30, 2021	June 30, 2021

Further, it has been clarified that listed entities are permitted to use digital signature certifications for authentication / certification of filings / submissions made to the stock exchanges under the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 for all filings until December 31, 2021.

Circulars can be accessed at:

[https://www.sebi.gov.in/legal/circulars/apr-2021/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-disclosure-requirements-regulations-2015-due-to-the-covid-19-pandemic\\_50000.html](https://www.sebi.gov.in/legal/circulars/apr-2021/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-disclosure-requirements-regulations-2015-due-to-the-covid-19-pandemic_50000.html)

[https://www.sebi.gov.in/legal/circulars/apr-2021/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-disclosure-requirements-regulations-2015-other-applicable-circulars-due-to-the-covid-19-pandemic\\_50001.html](https://www.sebi.gov.in/legal/circulars/apr-2021/relaxation-from-compliance-with-certain-provisions-of-the-sebi-listing-obligations-disclosure-requirements-regulations-2015-other-applicable-circulars-due-to-the-covid-19-pandemic_50001.html)

### B. Relaxation in timelines for compliance with regulatory requirements:

In view of the prevailing situation due to Covid-19 pandemic, it has been decided to extend the timelines for compliance with the various regulatory requirements by the Trading Members / Clearing Members / Depository Participants / KYC Registration Agencies such as maintaining call records, KYC applications, submission of annual global statement, internal audit reports, cyber security reports, system audit reports, etc.

Circular can be accessed at:

[https://www.sebi.gov.in/legal/circulars/apr-2021/relaxation-in-timelines-for-compliance-with-regulatory-requirements\\_50007.html](https://www.sebi.gov.in/legal/circulars/apr-2021/relaxation-in-timelines-for-compliance-with-regulatory-requirements_50007.html)



## GST UPDATES

The Central Government has issued various relief measures in nature of extension of statutory due dates as provided in GST laws in view of on-going COVID-19 pandemic as under:

Relief Measures	Notification No.	Return/Form Type	Period	Original Due Date	Extended Due Date
Extension of Due Date	12/2021 – Central Tax	<b>Form GSTR – 1</b>	Apr-21	11-05-2021	26-05-2021
	13/2021 – Central Tax	<b>IFF</b>	Apr-21	13-05-2021	28-05-2021
	10/2021 – Central Tax	<b>Form GSTR – 4</b> (Composition Dealer)	FY 2020-21	30-04-2021	31-05-2021
	11/2021 – Central Tax	<b>Form GST ITC – 04</b> (Job Work)	Jan 21 to Mar 21	25-04-2021	31-05-2021

In addition of above, the Central Government has also provide relaxation in levy of interest, late fees and availment of input tax credit (ITC) as under:

Relief Measures	Notification No.	Form GSTR – 3B	Period	Relief in Interest for Nos. of days
Reduction in rate of Interest for delayed payment for GSTR 3B	08/2021 – Central Tax	Turnover > 5Cr	Mar-21 & Apr-21	@ 9% for first 15 days from Due Date & 18% thereafter
		Turnover upto 5Cr <b>(Monthly Filers)</b>	Mar-21 & Apr-21	@ Nil for first 15 days from Due Date, 9% for next 15 days & 18% thereafter
		Turnover upto 5Cr <b>(QRMP Scheme)</b>	Jan To Mar - 21 Quarter	@ Nil for first 15 days from Due Date, 9% for next 15 days & 18% thereafter
Late Fees Waiver for GSTR 3B	09/2021 – Central Tax	Turnover > 5Cr	Mar-21 & Apr-21	15 days from due date of furnishing return
		Turnover upto 5Cr <b>(Monthly Filers)</b>	Mar-21 & Apr-21	30 days from due date of furnishing return
		Turnover upto 5Cr <b>(QRMP Scheme)</b>	Jan To Mar - 21 Quarter	30 days from due date of furnishing return
Relaxation ITC availment	13/2021 – Central Tax	<b>Rule 36(4) i.e. 105% Cap on availment of ITC</b>	Apr-21	Rule 36(4) adjustment for Apr-21 & May-21 applicable on Cumulative basis in GTR 3B of May-21

Further, due dates for completion of various proceedings by GST authority as well as time limit specified under Rule 9 of CGST Rules are extended as under:

<b>Relief Measures</b>	<b>Notification No.</b>	<b>Form GSTR – 3B</b>	<b>Period</b>	<b>Relief in Interest for Nos. of days</b>
<b>Extension of Time Limits</b>	14/2021 – Central Tax	<b>Completion of Proceeding or passing of order or issuance of notice, intimation, Filing of Appeal, Reply</b>	15th Apr, 21 to 30th May, 21	Extension upto 31st May, 21
		<b>Rule 9 (Registrations) – CGST, 2017 actions</b>	1st May, 21 to 31st May, 21	Extension upto 15th June, 21

# ACCOUNTING UPDATES



## A. **EAC Opinion:**

Expert Advisory Committee (EAC) of ICAI has provided an Opinion on Amortisation of Stamp Duty and Registration Charges Paid / Payable towards Execution of Mining Lease Deeds.

The relevant text of the Opinion is reproduced below:

*“the Committee is of the opinion that since in the extant case, the cost of renewal is significant when compared with the future economic benefits expected to flow to the entity from renewal, each cost of renewal should be amortised over its useful life, viz., each renewal period (which is normally 20 years in the extant case) or any shorter period depending on the period over which the entity expects to use the asset.*

*The differential amount between the amount provided for in respect of past renewal cost (viz., estimated stamp duty and registration charges) and the actual cost should be considered as a change in estimates as per the requirements of Ind AS 8, ‘Accounting Policies, Changes in Accounting Estimates and Errors’; and should be amortised over the remaining useful life of the intangible asset (mining lease), viz., the remaining period of renewal for which such costs were estimated (and not including the period of next renewal period) or the remaining shorter period if expected period of use is shorter, as discussed in paragraph 20 above. In case the useful life has already expired, the change in estimates of the amount of stamp duty and registration charges should be recognised as an expense forthwith in the period of such change.”*

EAC Opinion can be accessed at:

<https://resource.cdn.icai.org/64188cajournal-apr2021-9.pdf>



# GUJARAT RERA UPDATES

## GUJ RERA ORDER NUMBER 48 DATED MAY 03, 2021

Gujarat Real Estate Regulatory Authority had issued order number 48, dated May 03, 2021 regarding extension of due dates for quarterly compliances, the main point of the said order is as under:

**“For the projects whose QPR compliances due on April 07, 2021, May 07, 2021 and June 07, 2021, the time limit for QPR compliance is extended till July 07, 2021 without any late payment of fees.”**

The order can be accessed at:

<https://gujrera.gujarat.gov.in/resources/staticpage/attachments/Orders-48.pdf>

# DUE DATES



## Due dates of various compliances falling in the month of May 2021

S.No	Act	Compliance	Due Date
1	Income Tax	Payment of Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) during the month of April- 21	07-May-21
2	Income Tax	Due date for issue of TDS Certificate for tax deducted under section 194IA, 194IB and 194M in the month of March, 2021	15-May-21
3	Income Tax	Filing of Quarterly TCS Return for F.Y. 2020- 21 (4th Quarter)	15-May-21
4	PF / ESIC	Payment of PF / ESIC for the month of April- 21	15-May-21
5	GST	Payment of PF ESIC and GST & Filing of GSTR- 3B for the month of April- 21 for monthly taxpayers having turnover exceeding Rs 5 Crores	20-May-21
6	GST	Payment of GST in form GST PMT- 06 for taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option for the month	25-May-21
7	GST	GSTR- 1 for the month of April- 21	26-May-21
8	GST	Filing of Invoice Furnishing Facility (IFF) for April- 21 for taxpayers who opted for Quarterly Return Monthly Payment (QRMP) option	28-May-21
9	Income Tax	Furnishing of Challan- cum- Return for Tax Deducted (TDS) u/s 194IA,194IB and 194M during the month of April- 21	30-May-21
10	MCA (#)	Filing of Form 11 - Annual Return by LLP for F. Y. 2020- 21	30-May-21
11	MCA (#)	Filing of half yearly Reconciliation of Share Capital Audit Report in Form PAS 6 by unlisted public companies	30-May-21
12	GST	GSTR- 7 for the month of April- 21 for persons required to deduct TDS under GST	31-May-21
13	GST	GSTR- 8 for the month of April- 21 for e- commerce operator required to collect TCS under GST	31-May-21
14	GST	GSTR- 6 for the month of April- 21 for Input Service Distributor (ISD)	31-May-21
15	GST	GSTR- 5 & 5A by Non- resident taxable person & OIDAR for the month of April- 21	31-May-21
16	Income Tax	Furnishing of Statement of Financial Transactions (SFT) u/s 285BA for F.Y. 2020- 21	31-May-21
17	Income Tax	Filing of Quarterly TDS Return for F.Y. 2020- 21 (4th Quarter)	31-May-21
18	Income Tax	Filing of Income Tax Return (ITR) for F.Y. 2019-20 (A.Y. 2020-21) - Belated or Revised (Extended)	31-May-21
19	Income Tax	Furnishing of Challan- cum- Return for Tax Deducted (TDS) u/s 194IA,194IB and 194M during the month of March- 21 (Extended)	31-May-21
20	Income Tax	Furnishing of Form No. 61 (containing details of Form No. 60 received during Oct, 2020 to March, 2021) for F.Y. 2020- 21 (Extended)	31-May-21

(#) No additional fees would be levied for delayed filing up to July 31, 2021.



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Ahmedabad - 380 015, Gujarat, India.

13th Floor, A Block,  
Ratnakar Nine Square,  
Opp. Keshav Baug party Plot,  
Mansi Road, Vastrapur,  
Ahmedabad - 380 015, Gujarat, India.

### **BRANCHES**

RAJKOT                      UDAIPUR  
BARODA                     GANDHINAGAR