

GST GUIDE



Various Relaxations for GSTR-3B and GSTR-1 Return Filing.

One-time amnesty by lowering/waiving of late fees for non-furnishing of FORM GSTR-3B from Jul-17 to Jan-20

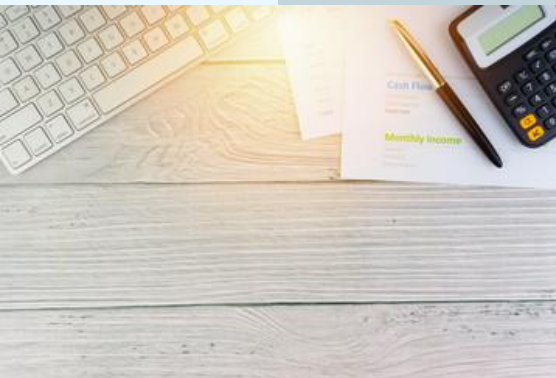
GST not applicable on transaction occurring outside India

No interest liability in case of Technical Glitch while filing GSTR 3B- Gujarat HC

Bulk mail feature has been added in IRIS for sending emails to multiple counterparties at a time



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GST Knowledge Bank

Notifications, Circulars and Amendments to Law/Rule



Notification / Orders	Date of issue	Notification Highlights
Notification No.44/2020-CT	08-Jun-20	With effect from 08-Jun-20, NIL GSTR-3B return can be filed through SMS. Facility in this regard has been enabled by the Goods and Services Tax Network (GSTN)
Notification No.45/2020-CT	09-Jun-20	Central government has amended notification number 10/2020 – Central tax -21-Mar-20 to extend the date for transition of merger of Union Territories of Daman and Diu & Dadra and Nagar Haveli from 31-May-20 to 31-Jul-20
Notification No.46/2020-CT Notification No. 56/2020	09-Jun-20 27-Jun-20	Cases where notice has been issued for rejection of the claim, in full or part and where the time limit for issuance of order for sanctioning of refund claim falls during the period from 20-Mar-20 to 30-Aug-20, the time limit for issuance of said order shall be: -15 days after the receipt of reply to the notice; or -31-Aug- 20, whichever is later
Notification No.47/2020-CT	09-Jun-20	Validity period of e-way bill generated on or before 24-Mar-20 and its validity has expired on or after 20-Mar-20, the validity period of such e-way bill shall be deemed to have been extended till 30-Jun-20.

Notifications, Circulars and Amendments to Law/Rule



Notification / Orders	Date of issue	Notification Highlights																										
Notification No.48/2020-CT	19-Jun-20	Person Registered under Companies Act, 2013 shall be allowed to furnish FORM GSTR-1 verified through electronic verification code (EVC) from 27-May-20 to 30-Sept-20 Also, GSTR 3B can be continued to be filed through EVC from 21-Apr-20 to 30-Sept-20																										
Notification No.49/2020-CT	24-Jun-20	The notification seeks to bring into force certain sections (118,125,120 and 130) of Finance Act 2020 to bring amendments to few sections of CGST Act wef 30-Jun-20.																										
Notification No.50/2020-CT	24-Jun-20	CGST Rules notifying rates of GST (0.5% to 3%) for different categories of Composition Taxable Persons under Rule 7 of CGST Rules																										
Notification No.51/2020-CT	24-Jun-20	Relaxation provided for reduced rate of interest for different categories of taxpayers for the period Feb-20 to Jul-20. <table><tr><th rowspan="3">Month</th><th colspan="3">Interest Rate</th></tr><tr><th rowspan="2">Turnover > Rs.5 crores</th><th colspan="2">Turnover < Rs.5 Crores</th></tr><tr><th>Nil Rate Till</th><th>9% Rate Till</th></tr><tr><td>Feb-20</td><td rowspan="7">Nil Interest if filed within first 15 days from original due date and 9% thereafter till 24-Jun-20</td><td>30-Jun-20</td><td rowspan="7">30-Sep-20</td></tr><tr><td>Mar-20</td><td>03-Jul-20</td></tr><tr><td>Apr-20</td><td>06-Jul-20</td></tr><tr><td>May-20</td><td>12-Sep-20</td></tr><tr><td>Jun-20</td><td>23-Sep-20</td></tr><tr><td>Jul-20</td><td>27-Sep-20</td></tr></table>				Month	Interest Rate			Turnover > Rs.5 crores	Turnover < Rs.5 Crores		Nil Rate Till	9% Rate Till	Feb-20	Nil Interest if filed within first 15 days from original due date and 9% thereafter till 24-Jun-20	30-Jun-20	30-Sep-20	Mar-20	03-Jul-20	Apr-20	06-Jul-20	May-20	12-Sep-20	Jun-20	23-Sep-20	Jul-20	27-Sep-20
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Notifications, Circulars and Amendments to Law/Rule

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Notification No.52/54/57/2020-CT	24-Jun-20	<p>One time amnesty for lowering or waiving off late fees for delays in filing of GSTR3B. Details are as under:-</p> <table><tr><th rowspan="3">Tax Period</th><th colspan="3">Nil Late Fee for GSTR3B</th></tr><tr><th rowspan="2">Turnover > Rs.5 crores</th><th colspan="2">Turnover < Rs.5 Crores</th></tr><tr><th>Annex A State</th><th>Annex B State</th></tr><tr><td>Feb-20</td><td rowspan="3">Nil if GSTR3B filed by 24-Jun-20</td><td>30-Jun-20</td><td>30-Jun-20</td></tr><tr><td>Mar-20</td><td>03-Jul-20</td><td>05-Jul-20</td></tr><tr><td>Apr-20</td><td>06-Jul-20</td><td>09-Jul-20</td></tr><tr><td>May-20</td><td>-</td><td>12-Sep-20</td><td>15-Sep-20</td></tr><tr><td>Jun-20</td><td>-</td><td>23-Sep-20</td><td>25-Sep-20</td></tr><tr><td>Jul-20</td><td>-</td><td>27-Sep-20</td><td>29-Sep-20</td></tr><tr><td>Aug-20</td><td>-</td><td>01-Oct-20</td><td>03-Oct-20</td></tr><tr><td rowspan="2">Jul-17 to Jan-20</td><td>GSTR3B with Value</td><td colspan="2">Late Fee waived off in excess of Rs.500 if taxpayers has filed the return between 01-Jul-20 to 30-Sept-20</td></tr><tr><td>GSTR3B with Nil Value</td><td colspan="2">Late fee waived off if GSTR3B filed between 01-Jul-20 to 30-Sept-20</td></tr></table>	Tax Period	Nil Late Fee for GSTR3B			Turnover > Rs.5 crores	Turnover < Rs.5 Crores		Annex A State	Annex B State	Feb-20	Nil if GSTR3B filed by 24-Jun-20	30-Jun-20	30-Jun-20	Mar-20	03-Jul-20	05-Jul-20	Apr-20	06-Jul-20	09-Jul-20	May-20	-	12-Sep-20	15-Sep-20	Jun-20	-	23-Sep-20	25-Sep-20	Jul-20	-	27-Sep-20	29-Sep-20	Aug-20	-	01-Oct-20	03-Oct-20	Jul-17 to Jan-20	GSTR3B with Value	Late Fee waived off in excess of Rs.500 if taxpayers has filed the return between 01-Jul-20 to 30-Sept-20		GSTR3B with Nil Value	Late fee waived off if GSTR3B filed between 01-Jul-20 to 30-Sept-20	
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Notification No.53/2020-CT	24-Jun-20	<p>Late fee for GSTR1 for the below mentioned tax periods is waived off if the returns are filed by the given date:-</p> <table><tr><th>Month</th><th>Due Date</th></tr><tr><td>Mar-20</td><td>10-Jul-20</td></tr><tr><td>Apr-20</td><td>24-Jul-20</td></tr><tr><td>May-20</td><td>28-Jul-20</td></tr><tr><td>Jun-20</td><td>05-Aug-20</td></tr><tr><td>Jan to Mar 2020</td><td>17-Aug-20</td></tr><tr><td>April to June 2020</td><td>03-Aug-20</td></tr></table>	Month	Due Date	Mar-20	10-Jul-20	Apr-20	24-Jul-20	May-20	28-Jul-20	Jun-20	05-Aug-20	Jan to Mar 2020	17-Aug-20	April to June 2020	03-Aug-20																												
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Notification No.55/2020-CT	24-Jun-20	<p>This notification has release to provide extension for timelines for compliances of any action by authority or by a person specified therein which falls during the period 20-Mar-20 to 30-Aug-20 as per notification no. 35/2020-CT to 31-Aug-20.</p>																																										

Advance Authority Rulings

Case 1 – GST not applicable on transaction occurring outside India(Dolphine Die Cast (P) Ltd- KAR ADRG 35/2020 dated 20-May-20, AAR-Karnataka)

Facts of the Case:

The Applicant is a manufacturer and exporter of aluminum and zinc die castings (goods). The Applicant first manufactures the steel die (die) as per the requirement / specifications of the foreign customer and then uses the die to make the goods.

The goods are exported to the customer, but the die is retained by the Applicant. A tax invoice is raised for sale of die and consideration is received. Once the export order is completed, the die is either exported to the customer or scrapped at Applicant's end as per the instructions of the customer.

Similarly, the Applicant also gets the goods manufactured from a foreign vendor who supplies the goods, but the die is retained by him. The foreign vendor also raises the invoice on the Applicant for the dies. Once the order is completed, the die is either imported by the Applicant or scrapped at the vendor's end as per the instructions of the Applicant.

Matter under Consideration:

1. Whether GST is liable to be paid on the dies manufactured for the foreign customer, though not been physically exported to the customer. If yes, whether the input tax credit (ITC) can be claimed of such tax paid.



2. Whether GST is liable to be paid under reverse charge mechanism (RCM) on the invoice raised for the dies, by the foreign supplier, without their physical importation into India.

Observations & Ruling of the Authority:

For Dies Manufactured in India for Foreign Clients –

The dies manufactured by the Applicant do not physically move out of India and accordingly, the same does not amount to export of goods as per section 2(5) of the IGST Act, 2017.

The invoice has been correctly raised by the Applicant on the foreign customer at the time of supply of die, as per section 12 of the CGST Act, 2017. Further, the die at the time of supply, being with the Applicant, the place of supply (POS) of the die as per section 10(1)(c) of the IGST Act, 2017 should be the location of the goods at the time of delivery to the recipient i.e. location of the Applicant.

The location of the supplier and the POS of the die being the same, the supply should be regarded as an intra-state supply in terms of

Advance Authority Rulings

section 8(1) of the IGST Act, 2017 and the Applicant should charge CGST and SGST on the invoice. The Applicant should not be eligible to claim the ITC of the tax paid since it is not the recipient of goods.

Further, if the die is scrapped in India, then the Applicant should issue an inter / intra-state tax invoice depending upon the nature of transaction.

For Dies imported in India –

The dies are not physically imported into India and accordingly, the same does not amount to import of goods as per section 2(10) of the IGST Act, 2017.

After completion of the order, if the dies are physically imported into India, then the Applicant should be liable to pay IGST under RCM and claim ITC, if eligible.

Further, if the dies are scrapped at the location of the foreign vendor, then, since the transaction has taken place outside the taxable territory i.e. India, it is not covered under the purview of GST.

RAMA Says:

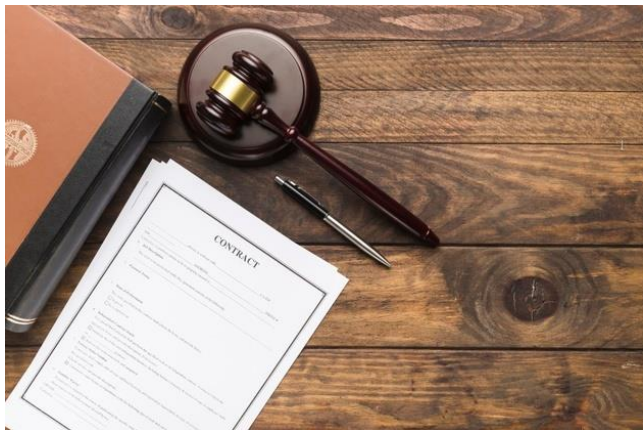
In the similar ruling given by AAR – Tamil Nadu, it was held that when the Indian manufacturer transfers the title in the mould to the Indian buyer (without the die being physically imported into India from a foreign supplier), it amounts to supply of goods and GST is payable on the same. However, in the present ruling, where dies are not physically imported, the Authority has held that the POS being outside India, the transaction is not within the purview

of GST. This has given rise to the dispute on account of contradictory rulings.

Further, when the dies are imported into India there should not be any GST payable under RCM but the same would be subject to customs duty (including IGST) in terms of section 5(1) of the IGST Act, 2017.

Furthermore, Authority did not provide reason to pay GST in case the die is scrapped, since the ownership / title of the dies do not belong to the applicant.

Case Laws



Case 1 – No interest liability in case of Technical Glitch while filing GSTR 3B- Gujarat HC (Vishnu Aroma Pouching Pvt. Ltd. Vs Union of India-Civil Application No. 01/2019 in R/Special Civil Appeal No. 5629 of 2019 dated 07-May-19, Guj-HC)

Facts of the Case:

- The Petitioner is engaged in manufacturing of Pan Masala sold under the brand name of 'Vimal'. The Petitioner discharged the tax liability for the month of Aug-17 partly in cash through the electronic cash ledger and partly by utilization of Input Tax Credit (ITC). The Petitioner had used the mode of internet banking while discharging the liability through cash for the month of Aug-17. On successful credit of the amount to the concerned Government account, Challan Identification Numbers (CIN) was generated and the entire tax liability was discharged on 19-Sep-17.
- The Petitioner could not submit its Form GSTR-3B on 20-Sep-17, due to heavy load on the GST portal.

However, while filing the return on 21-Sep-17, the portal crashed and information / details in all columns of the return were shown as “zero”, even though the tax liability was fully paid by the Petitioner. A true and full disclosure stands reflected in the Form GSTR-1 for the said period.

- Thereafter, the Petitioner immediately informed the jurisdictional GST authorities regarding the said occurrence and was advised to approach the Help Desk to sort out the issue. On approaching the Help Desk, the Petitioner’s representative was informed that in accordance with circular dated 01-Sept-17, any error in Form GSTR-3B would be rectified when Form GSTR-2 and GSTR-3 are filed.
- The Petitioner was waiting for Form GSTR-2 and GSTR-3 to be prescribed, however, in Dec-17, the Government decided to keep the previous circular dated 01-Sept-17 in abeyance till Mar-18. In light of the events, the Petitioner was continuously approaching and filing letters / representations with GST authorities and was later informed that the Petitioner’s case would fall under Common Error-I as per para 3 of circular dated 29-Dec-17, and the Petitioner should pay the liability of tax along with interest, Aggrieved, the Petitioner filed a Writ Petition before the Hon’ble High Court.
- During the pendency of the present petition, the Petitioner prayed for manual filing of Form GSTR- 3B for the impugned month. The court vide its order⁸ allowed the Petitioner to manually file the return. However, the

Case Laws

- Respondents submitted that the true and correct details for the month of Aug-17 with tax liability can be reflected in the return of the month of Sept-19.
- The Petitioner thereafter filed Form GSTR-3B for Sept-19 with taxes payable for Aug-17. Also, the impugned tax amount was credited to the Government account and the tax payable reflected as nil.

Observations of the Authority:

It is evident from the facts of the case that the Petitioner approached the Respondents well in time but grievance was not addressed for a considerable period of time. The errors in uploading the return were not on account of any fault on the part of the Petitioner but on account of error in the system.

The Petitioner had duly discharged the tax liability of Aug-17 within the timelines; however, it was only on account of technical glitches in the system that the tax paid by the Petitioner for the said period had not been credited to the Government account.

Ruling:

The return submitted by the Petitioner for Sept-19 along with the tax liability of Aug-17 shall be treated discharged of its tax liability within the period stipulated under the GST laws and the Petitioner is not liable to pay interest on the impugned tax amount.

➤ **RAMA Says:**

This judgment strengthens the position that assessee shall not be penalized for the reason due to technological glitches on the GSTN

portal. However, it is needless to state that the burden lies on the assessee to prove the technical glitches by proper communication of the same with the department.

Since the implementation of GST, there has been many challenges faced by taxpayers one of which is technical glitches on GST portal. Government with the help of GST council has always strived to resolve these issues from time to time but ultimately Taxpayers are the one who suffers. In 39th Council meet, Technical issues of GST portal was taken up to ensure smooth functioning of the system.

RAMA IRIS GST / Portal Updates



- 1. Bulk Mail in Reconciliation:** In Reconciliation Module Bulk mail feature has been added for sending emails to multiple counterparties at a time. The User can send mail to a maximum of 40 counterparties.
A new filter of "Mail sent" is also introduced in the Filter category so that the user can identify the Invoices which have already been sent.
- 2. User comments in Reconciliation:** In the Reconciliation module under Match and Deemed category, now user can also provide standard comments on the invoices. Though the invoice is in match/deemed match category and you are not eligible to take ITC then you put comments using standard comment option which will be available in download for future references.
- 3. Utilities:** Under Utilities section now the user will come to know the Last fetched data at the bottom with the timestamp for particular GSTIN mentioned to check the filling status details.



GST Department Intensifies to Crack Down on GST Frauds

Bogus firms, fake invoices and fraudulent input tax credit claims have become biggest headaches for the tax administration of the goods and service tax (GST) regime in just over 2 years.

Tax evasion has been rampant since GST rollout, with various instances coming to light of taxpayers using ingenious methods to evade indirect tax. Taxmen have uncovered many modus operandi and are aggressively using technology and existing data – from e-way bills and GST Returns – to check evasion.

After overlooking evasion for the first fiscal of GST to help taxpayers adjust to the new regime, the CBIC started an enforcement drive that saw many tax evasion cases coming to the fore.

With searches carried out recently in different parts of the country, the Directorate General of GST Intelligence (DGGSTI) has unearthed cases of fake invoices worth over Rs.10,000 crore in the current fiscal year. Around 5,000 companies have come under the scanner of tax authorities due to alleged discrepancies between their Goods and Services Tax (GST) filings and Income Tax (I-T) returns. The companies are said to have claimed input tax credit through dummy companies. In their GST filings, they showed transactions between companies that were either unrelated or had no business history

Policy Measures Adopted by CBIC to Curb GST Frauds -

1. Sharing of Information by Income Tax Department to GST Portal

CBDT is entering into a Memorandum of Understanding (MOU) with the Information Technology backbone of the GST administration, namely GSTIN to share taxpayer information. The CBDT and GSTN collaborating to share information with each other with an aim to validate the income being reported by taxpayers and to identify the leakages if any. The MOU for exchange of information between CBDT and GSTN is aligned with the Government's larger vision to fight tax evasion. Taxpayers must exercise diligence and determine certainty and confidence while disclosing incomes and input tax credit availment / utilization and perhaps for the first time, businesses may need to invest time and money in a synchronized reconciliation of books of accounts for both Income Tax and GST purpose.

2. Linking of Foreign Exchange Remittances with IGST Refund Claims

Considering fraudulent IGST refund claims, it was explored to link foreign exchange remittances with IGST refund. As per the recent amendment in CGST rules Rule 96 was inserted (notification no.16/2020 -Central Tax dated 23-Mar-20) where any refund of unutilized input tax credit on account of export of goods or of integrated tax paid on export of goods has been paid but the sales

proceeds in respect of such export of goods have not been realized in full or in part, in India within the period allowed under FEMA or such extended period shall deposit the amount of refunded along with applicable interest.

3. Data Analytics The Government has started using Artificial Intelligence and Data Analytics to track down tax evaders and to improve compliance with GST in order to augment revenue and to streamline the GST system and plug leakages due to fraud. In the year 2018-19 and 19-20, the Revenue Department has detected as many as 931 fraudulent GST refund claims via data analytics and has asked the GST data analytics division to inspect all pending fraud refund claims filed across nation for inverted duty structure. For curbing ITC frauds, data analytics should be carried out on all refunds since 2017, by focusing on the modus operandi of fraudulent refund claimants, proxy or fly by night business operations for availing fake ITC.

4. Reconciliation of E-way Bills and GST Returns:- One such measure to curb tax evasion is matching the details given in GST Returns with those given in the E-way bill by the authorities. There are cases where there is no actual movement of goods but the company has raised tax invoices. Department has started serving notices to the taxpayers to explain the reason for differences in GST Returns and E-way bill.

5. E-Way Bill Blocking:- The government has introduced an important change around e-way bill generation with an aim to crack down on GST non-filers and evaders. With effect from 01-Dec-19, the

blocking and unblocking of the e-way bill generation facility has been implemented on the e-way bill portal. E-way bill generation has been barred for taxpayers who haven't filed their returns for the previous two consecutive periods.

6. Power of Officials to block credits under

Rule 86A:- As per notification no. 75/2019 inserted rule 86A indicating conditions of use of amount available in Electronic Credit Ledger. Department officials now have authority to block the utilization of tax credits if the registered person has availed credit which are ineligible or fraudulently availed.

7. Provisional Attachment:- Section 83 of CGST Act allows a GST Commissioner to resort to provisional attachment of taxable person's assets during the pendency of proceedings in instances like:

- Failure of a registered person to furnish periodic returns or obtaining registration under the GST Act despite falling within the prescribed registration thresholds.
- Default in paying tax after cancellation of registration.
- Suppression of transactions in supply of goods or services.
- Fraudulent or excess availment of input tax credit with an intent to evade tax or gain undue advantage.

8. Interception, Inspection, Verification and Detention of Goods in Transit:-

Trade is Warned to be extra careful about

required documents (like tax invoice, E-way bill, delivery challan etc) to accompany movement of goods. Department Officials are very vigilant these days to recover revenue deficit.

Moreover, traditional business habits (Like Month End Billings without Movement of Goods, Current E-Waybill with corresponding invoice of very old date, movement of goods without proper documents, multiple trips of goods delivery with same documents etc...) need to change to become compliant with Law, otherwise should be prepared to face severe consequences.

9. No Anticipatory Bail – GST violators can be arrested without FIR :- GST Defaulters may face arrest as the Supreme Court suggested to High Court not to grant anticipatory bail in such cases.

10. New Application Launched By CBIC :- Recently, CBIC launches application for sharing information between Centre and State for targeted enforcement action against GST evasion. Currently, state tax officials administer and controls 90% of the assesses below Rs. 1.5 crore annual turnover and the remaining 10% is with the central tax officers. For those assesses with an annual turnover of over Rs.1.5 crore, the Centre and State share control in 50:50 ratio.

To plug the leakage, it is decided that GST Network, CBIC and CBDT will share data on quarterly basis for early identification and checking of GST frauds.

11. E-Invoicing:- The business above a specified threshold limit will get a unique number for every electronic invoice generated which can be matched with the invoices reported in the

11. Sales returned and the taxes paid, maintaining overall transparency. The E-invoicing system will help to curb the actions of unscrupulous taxpayers and reduce the number of fraud cases as the tax authorities will have access to data in real time. It will lessen the scope of manipulation through invoice scams.

Though these restrictive and corrective measures can severely affect the Genuine taxpayers but these are welcome to clean up the system and make the tax payers compliant with the law.

Annexures

Annex 1 states	
Chhattisgarh	Telangana
Madhya Pradesh	Andhra Pradesh
Gujarat	Daman and Diu
Maharashtra	Dadra and Nagar Haveli
Karnataka	Puducherry
Goa	Andaman and Nicobar Islands
Kerala	Lakshadweep
Tamil Nadu	

Annex 2 states	
Himachal Pradesh	Mizoram
Punjab	Tripura
Uttarakhand	Meghalaya
Haryana	Assam
Rajasthan	West Bengal
Uttar Pradesh	Jharkhand or Odisha
Bihar	Ladakh
Sikkim	Chandigarh
Arunachal Pradesh	Jammu and Kashmir
Nagaland	Delhi
Manipur	

Disclaimer: The views expressed in various sections of the guide are based on understanding of the GST Laws and study of notifications, circulars, rulings and judgements issued by various competent authorities, however, in no case these should be considered as opinion expressed on a particular scenario that would require a deeper understanding of the transaction in consideration.

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