

GST GUIDE



**Multiple Extension of GST return
Due dates**

**E-Invoice Mandatory w.e.f 01-04-20
(T/O>500 Cr.)**

**B2C Invoice shall have Quick
response code (T/O>500 Cr)**

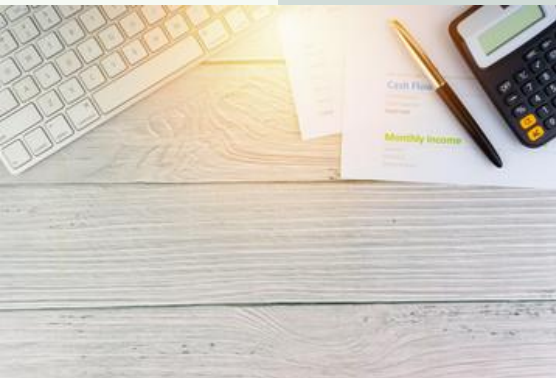
GSTR-1 Late fee waiver

**Non-Filers of GST Returns
“Beware”, GSTIN may get cancelled**

**AAR on Valuation of stock
transferred to distinct Entity**

**Make tracking of ITC availed with
the new “3B-marking” feature of
RAMA Iris GST**

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Notifications, Circulars and Amendments to Law/Rule



1. Extension of Due Dates:

Notification No.	Return	Related to	Period	Extended Due date	Applicability
63/2019 & 64/2019 (CT)	GSTR-1/- Monthly	Taxpayer with t/o > 1.5 Crs	Jul'19 Oct'19	20-Dec-19	Taxpayers in the state of Jammu & Kashmir
65/2019 (CT)	GSTR-7- Monthly	All TDS registered Taxpayers	Jul'19- Oct'19	20-Dec-19	
66/2019 & 67/2019 (CT)	GSTR-3B	Simple Return	Jul'19- Oct'19	20-Dec-19	
73/2019 (CT)	GSTR-3B	Simple Return	Nov-19	23-Dec-19	All taxpayers
76/2019 (CT)	GSTR-1/- Monthly	Taxpayer with t/o > 1.5 Crs	Nov-19	31-Dec-19	Registered Persons in Assam, Manipur or Tripura
77/2019 (CT)	GSTR-3B	Simple Return	Nov-19	31-Dec-19	
78/2019 (CT)	GSTR-7- Monthly	All TDS registered Taxpayers	Nov-19	25-Dec-19	
Removal of difficulty Order no. 10/2019-CT	GSTR-9 & GSTR9C	Annual return/reconciliation statement	FY 17-18	31-Jan-20	Taxpayers required to file GSTR-9 and GSTR-9C

Notifications, Circulars and Amendments to Law/Rule



2. GST Notifications related to E-Invoice:

Notification No.	Particulars	Contents of the Notification
68/2019 (CT)	Seeks to carry out changes in the CGST Rules, 2017.	Insertion of Sub-rules 4, 5 & 6 in Rule 48 of GST Rules, 2017 (Regarding issuance of Invoice) E-Invoice should contain the particulars as mentioned in FORM GST INV-01 w.e.f 13th December, 2019
69/2019 (CT)	Common Portal for the purpose of generating E-Invoice	(i) www.einvoice1.gst.gov.in (ii) www.einvoice2.gst.gov.in (iii) www.einvoice3.gst.gov.in (iv) www.einvoice4.gst.gov.in (v) www.einvoice5.gst.gov.in (vi) www.einvoice6.gst.gov.in (vii) www.einvoice7.gst.gov.in (viii) www.einvoice8.gst.gov.in (ix) www.einvoice9.gst.gov.in (x) www.einvoice10.gst.gov.in
70/2019 (CT)	Class of registered persons required to issue e-invoice	E-Invoice is mandatory for registered person, whose aggregate turnover in a financial year exceeds Rs. 100 crores w.e.f 1st April, 2020
71/2019 (CT)	Seeks to give effect to the provisions of rule 46 of the CGST Rules, 2017.	Applicability of Rule 5 of CGST (Fourth Amendment), 2019 made vide notification No. 31/2019 – CT, dated the 28th June, 2019 “Tax invoice shall have Quick Response (QR) code.” w.e.f 1st April, 2020.
72/2019(CT)	The class of registered person required to issue invoice having QR Code.	QR Code or Dynamic Response Code on B2C Invoice is mandatory for registered person, whose aggregate turnover in a financial year exceeds 500 crores w.e.f 1st April, 2020

3. Late fees waived off for GSTR-01 for the period Jul-17 to Nov-19 if the same is filed by the taxpayers between 19-Dec-2019 and 10-Jan-2020 (**Notification No. 74/2019-CT-26-12-2019**)

Notifications, Circulars and Amendments to Law/Rule

Other Notifications: -

4. Amendments in CGST Rules (Notification No. 75/2019-CT-26-12-2019)

- Rule 36A: - Provisional ITC wrt Inputs not reflected in GSTR2A is now restricted to 10% of eligible matched credits. *(Applicable from 01-Jan-2020)*
- 86A Conditions for use of Amount Available in Electronic Credit Ledger

It empowers the Commissioner not below the rank of Additional Commissioner to impose restrictions / conditions for availing ITC available in Electronic credit Ledger in certain cases where there is a reason to believe that ITC is availed fraudulently or is ineligible. The cases may be as follows: -

- Tax invoice issued by Non-Existent Registered Person
- Tax invoice issued without receipt of goods or services or both
- Tax charged in invoice has not been deposited to the Government
- ITC availed without tax invoice
- Such Restrictions shall cease to have effect after one year from the date of imposing of such restrictions. *(Applicable from 01-Jan-2020)*
- 138E: - The taxpayer is not eligible to generate E-way bill if he has not furnished Statement of Outward Supplies (GSTR1) for any 2 months or quarters as the case may be. *(Applicable from 11-Jan-2020)*

RAMA Says-

1. Change in the Percentage of provisional credits gives a major impact on the cashflows of the small as well as big taxpayers
2. Condition that has been imposed on availing balance in electronic credit ledger curbs the issue fake invoices rolling in the market. However, on other side where the GST amount paid to vendor but on account of his non-compliance of not depositing the same to the government highly impacts the cashflow in both ways i.e. GST amount paid to vendor and the ITC not available as the vendor has not deposited tax to the government.
3. Restrictions imposed on taxpayers' inputs for non-compliance by the service provider will overruled the Karnataka High Court judgment which says that the benefit of ITC cannot be deprived to the purchaser dealer if the purchaser dealer satisfactorily demonstrates that while purchasing goods, he has paid the amount of tax to the selling dealer.
4. Blocking of E-way bill so far on account of non-filers of GSTR-3B, now the amendment in rules blocks Eway bill on non-compliance of GSTR-1 too. Here important thing to note is Compliant Taxpayer cannot generate E-way bill if the counterparty is non-compliant to file its GSTR-3B and GSTR-1.
5. Change in GST Rates (Notification No 26/2019(IGST Rate),27/2019 (CGST Rate) & 27/2019(UTGST Rate)

Notifications, Circulars and Amendments to Law/Rule

Schedule II - 12%/6% serial numbers 80AA and 171A and the entries relating thereto shall be omitted

Schedule III - 18%/9% after serial number 163A the following serial numbers and entries shall be inserted, namely: -

Sr.No.	HSN Code	Description
163B	3923 or 6305	Woven and non-woven bags and sacks of polyethylene or polypropylene strips or the like, whether or not laminated, of a kind used for packing of goods
163C	6305 32 00	Flexible intermediate bulk containers

6. Exemption of Service (Notification no. 28/2019 CTR)

CBIC exempts upfront amount payable for long term lease of industrial/ financial infrastructure plots by an entity having 20% or more ownership of Central or State Government. Presently, the exemption is available to an entity having 50% or more ownership of Central or State Government. This change shall become effective from 1st January, 2020.

7. RCM on renting of motor vehicles should satisfy all the following conditions as per Notification No.29/2019-CT(R):

Service Provider: Any person, other than a Body Corporate.

Service Receiver: A body Corporate.

Service: Renting of Motor Vehicle.

GST rate: Should not be charged at 6% in the invoice for the service receiver.

Additional conditions:

- (a) Motor vehicle should be designed to carry passengers, and
- (b) Cost of fuel should be included in the consideration.

RAMA Says-

The above notification is just a clarification of the notification no. 22/2019 dated 30-Sept-19. There is no change in the applicability of RCM on renting of motor vehicles as provided in earlier notification (no.22/2019)

Notifications, Circulars and Amendments to Law/Rule

❖ Circulars:

1. **Withdrawal of Circular No.107/26/2019 dated 18.07.2019 (Circular No. 127/46/2019)**
2. **UDIN Generation by GST Officers (Circular No. 128/47/2019)**

Generating and quoting of document identification Number (DIN) on each and every communication issued by the officers of CBIC to the taxpayers and other concerned persons.

3. **SOP to be followed by Tax Authority in case of non-filers of GST Returns: Circular 129/2019 – 24-12-2019**

- Reminder to file GST returns to be sent 3 days before the due date.
- Once the due date is over, Email to be sent after due date to non -filers.
- 5 days from the return due date, Notice in GSTR-3A to be issued electronically to file returns within 15 days.
- If still returns are not filed within 15 days, the officer will pass a best judgement assessment order in form ASMT-13.
- No further proceedings if returns filed within 30 days from the date of ASMT-13.
- Recovery proceedings would be initiated against non-filers if returns not yet filed.
- Officer to proceed with cancellation on Registration under Sec 29 of the CGST Act.

in turn will increase the proportion of matched credits to be availed as per rule 36(4) of CGST rule,2017.

2. Blocking of E-way bill for non-filers will come down as time limit here is 30 days and limit for Eway blocking is 2 tax periods.

Cons:

1. Genuine taxpayers will face a lot of issue in cases where the delay is genuine due to issue in their accounting system

Removal of Difficulties Order:

Order No. 09 /2019-Central Tax – Last Date for filing appeal in GSTAT

As per Sec 112(1), person aggrieved by an order passed against him under section 107 or 108 may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal but as of now there is no appellate Tribunal Bench established in most of the states and person aggrieved is not able to apply for the same. To Remove this difficulty, now it has been clarified that, the start of the three months period shall be considered to be the later of the following dates: -

- (i) date of communication of order; or
- (ii) the date on which the President or the State President, as the case may be, of the Appellate Tribunal after its constitution under section 109, enters office

In the similar manner the time limit of six months for the proper officer under 112(3) of the CGST Act, 2017 shall be considered as mentioned above.

RAMA Says-

Pros:

1. Credit will be timely reflected in the GSTR-2A of Customer without major time gap which

Recent Case Laws (GST)

1. Permission granted for Rectification in GSTR-1 where amendment period is lapsed (Vadehra Builders (P.) Ltd. Vs. Union of India)

(Petitioner was to be permitted to rectify return in GSTR 1 Form in respect of recipients whose particulars of GSTIN were wrongly filled up on account of an inadvertent mistake, by correcting their GSTIN numbers.

Facts of the Case:

The petitioner claimed that the time limitation for filing the annual return would expire on Nov 30, 2019 and that the petitioner be permitted to file a manually amended return in Form GSTR-1 for the month of November 2017 - The petitioner claimed to have some amount of ITC against supplies made, but the particulars of GSTIN were incorrectly filled up inadvertently - On account of such mistake, which could not be discovered due to the omission of the respondents in activating Form GSTR-2, the genuine recipients who actually paid the tax had been deprived of credit for the same.

Decision:

Hon'ble Delhi High Court in the matter of Vadehra Builders (P.) Ltd. v. Union of India, has granted interim relief to rectify GSTR-1 manually for the period November, 2017, subject to final outcome of the writ petition. On account of an inadvertent mistake, the particulars of the GSTIN in respect of the six recipients were wrongly filled up by the Petitioner. The total input tax credit against these supplies worked out to Rs.19,07,437/-. As a consequence of the aforesaid mistake, the genuine recipients who have actually paid the



tax could be deprived of the tax credit for the same. Hence, permission to rectify the return in GSTR 1 by correcting their GSTIN No.'s was sought by the petitioner. It was made clear that if the petitioner submits a rectified statement for the said purpose, the respondents shall process the same in accordance with the procedure established by law.

RAMA Says-

The Hon'ble HC has rightly observed the need to allow rectification of GSTR-1 for the said period as because of inadvertent mistake the recipients was ineligible to claim Input as same was not reflecting in its GSTR2A.

Advance Authority Rulings (GST)

Case 1 - Value of goods for supply by H.O. to branch office shall be 'open market value' where branch is eligible for full ITC (Specsmakers Opticians (P.) Ltd Vs. Appellate Authority for Advance Ruling, Tamilnadu)

Facts of the Case:

The appellant is carrying on business activities in respect of spectacle frames, sun glass lenses, contact lenses as well as reading lenses. They procure these items locally as well as by way of import. The appellant has their main office in the State of Tamil Nadu and have branches in various States outside Tamil Nadu. The goods procured / imported are transferred to various branches for subsequent supply to customers by those branches.

Matter under Consideration:

The advance ruling was sought to determine the value to be adopted in respect of transfer to branches outside the state.

The applicant stated that they are eligible under second proviso of rule 28 of the Valuation Rules/CGST Rules under which they can declare any value on the invoice of transfer to other related party.

However, AAR - Tamil Nadu held that the value in respect of such stock transfer shall be the open market value of such supplies that is available as per of Rule 28(a). Only Where the goods are intended for further supply as such by the recipient, the applicant has the option to adopt an amount equivalent to ninety per cent of the price charged to his unrelated customer.

Aggrieved by the above decision, the Appellant had filed the appeal.

Contention of Lower Authority:

Lower Authority of Ruling observed that the



applicant may use a value much higher than the open market value to pass on input tax credit to his branch office outside the state or he may use a much lower value than even his cost price, which will lead to accumulation of input tax credit for the applicant, which is not the intention of a taxation based on value addition.

Further, if a taxpayer can skip all the provisions under rule 28(a) to (c), in spite of them being specifically mentioned as the value which 'shall' be adopted, then in no scenario will any taxpayer ever use rule 28(a) to (c). Both provisos are to be read together and not independently, i.e. **the applicant cannot choose whichever proviso is favorable to them.**

Observations & Ruling of Appellate Authority:

Appellate Authority concluded that **there is no specific regulation in the said Rules, that the rules are to be applied sequentially.**

Further, when an 'Open Market Value' is available, sub-rule (b) and (c) may not be applicable but the same is not the case in respect of the provisos. Proviso 1 gives an option to the person supplying to distinct or related person and do not mandate that the value of supply should be 90% of the ultimate sale value. Proviso 2 states that when the tax paid is available as full input tax credit, then the invoice value is the 'Open Market Value'.

Advance Authority Rulings (GST)



Considering the constructions of the rule as above, we find that the law provides the taxpayer an option to adopt 90% of the price charged as value to be adopted initially (i.e., supply between distinct persons) and in the alternative, in case of full Input tax being available to the recipient as credit, the invoice value is declared as 'Open market value'. There is nothing to show that the second proviso is subordinate to the first. It independently deals with a scenario where the recipient is eligible for full input tax credit.

Accordingly, the original order was set aside concluding that **the appellant is eligible to adopt the value as per Second Proviso to Rule 28 of the CGST Rules 2017, at the time of supply of goods from the State of Tamil Nadu in the terms of the scenario discussed, in as much as the recipient distinct person is eligible for full Input Tax credit as required under the said proviso.**

RAMA Says-

The intention of second proviso to Rule 28 of The CGST Rules 2017 is to avoid blocking of capital / funds in form of accumulation of Input Tax Credits. When the distinct person is eligible to take full input tax credit and is going to

make further supply, then, in respect of initial supply, it is not necessary to adopt only open market value and pay higher tax and block such tax amounts.

This was rightly identified by the honorable Appellate Authority and delivered the rectified judgement. This would provide much necessary aid when such contention is considered by GST Authorities.

Case 2:

No ITC on expense of Gift items given as brand reminders (AAR Maharashtra-Sanofi India Limited)

Summary of the case:

The Applicant is engaged in the manufacture of pharmaceutical goods and provides taxable services. The Applicant undertakes marketing and distribution expenses, with a view to promote their brand / products and to enhance their sales.

Whether Input Tax Credit (ITC) can be availed of GST paid on expenses incurred towards sales promotional scheme?

Whether ITC can be availed of GST paid on goods (viz. pens, note pads, keychains, etc.) given as brand reminders?

Observations:

- The Applicant has not submitted any contract / agreement in respect of the contractual arrangement but have provided only a Loyalty Program scheme as available on the Applicant's website. Accordingly, the promotional products are given voluntarily on certain conditions achieved by the distributors;
- Distribution of promotional products is an assurance of giving away gifts on conditions being achieved by the customers.

Advance Authority Rulings (GST)



Case 2 : ITC is available in cases even where payment is made by book adjustment.

APPELLATE AUTHORITY ADVANCE RULING
ORDER-in-Appeal No. AAAR/08/2019(AR),
DATED 13th November, 2019

Facts of the Case:

Sanghvi Movers Limited ("SML") is a public limited company engaged in the business of providing medium-sized heavy-duty cranes on rental/ lease/ hire basis to its clients without transferring the right to use the cranes. As the movement of cranes involves significant time and cost, SML has set up various branches across India including Tamil Nadu, to minimize transportation time and costs, and has obtained registration under GST for 10 locations. At present, SML branch offices receive enquiries from various customers for supply of cranes on hire charges. The title and ownership of all the different types of cranes along with their components vest with SML Maharashtra. As part of the service arrangement, whenever the appellant receives a final work order from its customers for providing cranes on hire charges, they will in turn raise an internal work order on SML Maharashtra for providing the required cranes on hire charges. Further, an invoice from SML Maharashtra is issued to the appellant. SML Maharashtra discharges IGST on the value of hire charges recovered from the appellant. Consequently, the recipient i.e. the appellant avails credit of IGST charged by SML Maharashtra on the value of hire charges charged on the invoice. The appellant sought the authority for advance ruling to determine the admissibility of ITC which was held against the appellant.

- Applicant has not provided any discounts but given reward points against which promotional products can be purchased by the distributor
- If the contention is accepted that there is a contractual obligation under the scheme to increase the sale and for which the watch is being provided, then the same amounts to supply as per Section 7 of CGST Act as it is in the nature of barter. On the contrary, the Applicant has accepted that supply is without consideration. Thus, the transaction is nothing but 'gift'.

Decision:

ITC should not be eligible on the GST paid on expenses incurred towards the Loyalty Program and the goods distributed as brand reminders.

RAMA Says-

Based on the decision taken in the said AAR Taxpayers have to analyse the various kinds of promotional schemes which the organisation runs as part of the marketing strategy. Distinguishing between scheme as discount or gift is very important because discount is allowed under GST however ITC on gift is not allowed.

Advance Authority Rulings (GST)

Observations and Decisions:

From the various submissions made, the Appellate Authority found that this case is covered by Schedule I of the CGST Act. The transaction is between distinct persons, will be deemed to be supply, even if made without consideration. The appellant in the tax invoice raised on their customers mentions that the payment to be made either by Cheque/DD in the name of 'SANGHVI MOVERS LIMITED' or directly to the account of SML HO at Pune. The appellant has represented that the receipts and payables are accounted at the entity level only. The HO being distinct person in the eyes of law and the transaction is in the course of furtherance of business, the supply is taxable supply for which SML HO has adopted a value agreed under the 'Pricing' clause of the MOU and paid the tax on the value declared in the Invoice. The proviso to Rule 37, provides for deemed payment of value in such transactions. Even considering that the said proviso does not have application in the case at hand as there is a value stated in the Tax Invoice as held by the Lower Authority, the Appellate Authority find no reason to restrict the Input Tax Credit of the tax paid by the SML HO, in the hands of the appellant as it has been substantially brought out that the 'consideration' stands paid to the SML HO either by the customer of the Appellant or by setting off against the payables of the appellant to SML HO, in respect of lease/hire of Cranes, etc which is as per the established accounting principles. Therefore, the Appellate Authority do not find any reason to restrict the eligibility of ITC credit under Section 16 (2) of the Act, in the case at hand.

The appellant is eligible to avail full Input tax credit of tax paid by SML HO on the lease/hire



of cranes to them for furtherance of business, subject to other conditions of eligibility to such credit as per Section 16 of CGST/TNGST Act 2017.

➤ **RAMA Says-**

The Appellate advance ruling pronounced in the case of M/s. MRF Limited is referred to state that the second proviso to Section 16(2) of the CGST Act is merely an anti-evasion measure introduced in the law and the legislative intention behind introducing the same, is to ensure that suppliers especially from MSME sector are paid promptly. It is not the intention of the legislator to apply this proviso to transactions between inter-offices as distinct persons. Therefore, transactions between inter-offices as distinct persons cannot be subjected to this proviso. The transaction referred here is a transaction between inter-offices as distinct persons as per Schedule I. Also referring to Proviso to Rule 37(1) of the CGST rules which states that the value of supplies made without consideration as specified in Schedule I of the said Act shall be deemed to have been paid for the purposes of the second proviso to sub-section (2) of section 16. Hence, denying ITC merely by claiming that payment is not made by SML Tamil Nadu to SML Maharashtra would be incorrect.

RAMA IRIS GST / Portal Updates



Based on new rule of 10% provisional ITC, now it is important to do reconciliation and check how much provisional ITC is available on a monthly basis. To know this, you will get one option in the Reconciliation module i.e. "Know Your Monthly ITC".

Following is the procedure to generate and view monthly ITC and recon results:

1. Fetch data through **Bulk Download 2A Data** for selected GSTIN's and Return Period.
2. Run **Advanced Reconciliation** based upon your uploaded purchase details.
3. Go to Reconciliation==> Know Your Monthly ITC to generate **Monthly 2A Summary** click on "Calculate 2A summary" for selected GSTIN and Return period.
4. Go to Reconciliation==> Know Your Monthly ITC to generate "**Monthly Recon Results**" based on your purchase data reconciliation.

There are two additional filters available in "Monthly Reconciliation Result" that are "Supplier POS" and "Duration".

Supplier POS – This filter will help you to view invoices where supplier POS (Place of supply) different or same as per taxpayer GSTIN. Invoices with different POS are ineligible for ITC So it will help in calculating eligible ITC.

Duration Filter – This filter will help you to view and to take required action on time gap between 2A and 2P. for e.g. You have uploaded purchase data in current month but supplier had uploaded the same in previous month etc.

Input Tax Credit Marking Feature: Once the reconciliation is done, in the results Tab user can now mark the Input Tax Credit Availment month. The basis of availment of ITC can also marked i.e. Actual or provisional. This feature is very useful tracking the ITC availed on the basis of new rule 36(4).

GST Portal Updates

The gist of the new functionalities is as under:
Taxpayers can now see all the GSTINs mapped to the same PAN across India, at the time of filing the Part A of the registration application form for new registration, on the same PAN.

Taxpayers applying for registration as OIDAR can now give details of their authorized representative appointed in India (Name, PAN, Mail & mobile number) in Part A of the registration Form GST REG 10.

The validation of a unique combination of the same PAN, Email and Mobile number has been removed while filing registration application by already registered taxpayers. Now another registration can be taken by already registered taxpayers (Normal, Composition, Casual, TDS, TCS, GSTP) by giving the same (or any) combination of PAN, Email or Mobile number.

For demo enquiry, please contact
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1. 16% Growth in GST Revenue Collection for December, 2019 in comparison to December, 2018:

GST revenue collected in the month of December, 2019 is ₹ 1,03,184 crore of which CGST is ₹ 19,962 crore, SGST is ₹ 26,792 crore, IGST is ₹ 48,099 crore (including ₹ 21,295 crore collected on imports) and Cess is ₹ 8,331 crore (including ₹ 847 crore collected on imports).

2. DGGI Mumbai busts major IGST refund racket:

DGGI Mumbai launched an operation by following the money trail of the IGST refund obtained, several searches were conducted all over India on the premises of CHA, many companies, key persons, forex dealer, commission agent and freight forwarders and several statements were recorded. It was revealed that Tejas Desai, a resident of Surat, who is also director/promotor/operator of 15 companies connived with several persons, for availment, utilization of Input Tax Credit and further availment of IGST refund. Tejas Desai has been arrested.

3. Import Duty Exemption on Routers to continue:

The finance ministry has clarified that routers will continue to enjoy zero import duty status allaying concerns among telecom operators

about the critical IT and network communications device attracting basic customs duty (BCD) from this month.

4. Oil Ministry wants cut in GST on CNG Vehicles to 5%:

The oil ministry has proposed reducing the GST on compressed natural gas (CNG)-driven vehicles to 5% (at par with electric vehicles) from the current 28% to help the government's drive to popularise gas vehicles in the country.

5. Government pays Rs. 1.12 Lakh Crore IGST Refunds to Exporters:

Over 83,500 exporters have received refunds of IGST of more than Rs. 1.12 Lakh Crore and only Rs. 3,604 Crore is pending with the Central Board of Indirect Taxes and Customs. This shows the government's efforts to fast-track refunds under GST, especially to exporters, are yielding results.

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.

RAMA, a boutique consulting firm having expertise in Risk & Business Advisory, Process & Systems (ERP) Consulting & Indirect Taxes across industries for corporates in India, UAE, USA, Africa & Europe.

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