



The Tax News

Monthly Newsletter for GST updates

D N A & Co.

Chartered Accountants

The Tax News

GST Updates.

D N A Co.

Chartered Accountants

15 April 2020

From Partners' Desks

Dear Sir/Ma'am

Hope you and your family are doing well and all your loved ones are safe and sound.

As you may be aware that in his speech on 14 Apr 2020, our Prime Minister Shri Narendra Modi has announced extension of lockdown up to Sunday, May 3, 2020 in

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India. PM has further reiterated that this lockdown period will be more stringent and this lockdown has been split into two phases viz. from April 15, 2020 till April 20, 2020 and from April 21, 2020 till May 3, 2020. During the first phase, government agencies will take all measures to identify all possible hotspots which are directly affected with corona patients and will try to classify the areas into green, orange & red zone. During second phase, government will permit restricted public movement and limited business activities with stringent rules of social distancing in expectedly green zones.

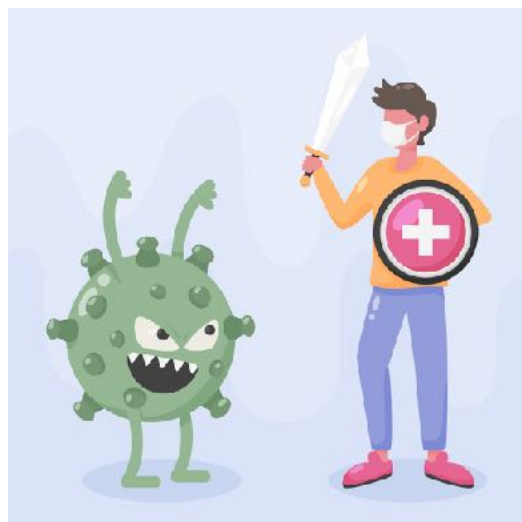
He has further informed that government will issue notification providing relaxations & exemptions to certain industries and business activities post Monday, April 20, 2020.

We, at D N A, bring you the latest GST Tax News till 11 APR 2020. And the much-needed relaxed statutory dates for various GST compliances which have been extended to 30 June 2020 announced by the hon'ble Finance Minister Ms.Nirmala Sitharaman in a brief press conference for the challenges faced by the Indian Economy, which has come to a standstill.

You can also contact us anytime regarding your any query/issues over email or phone.

Praying that we all emerge out of this situation and with good health.

Please take care, be Safe.



CGST Notifications

1.Intimation for Composition Scheme: Notification No 30/2020-Central Tax dt. 03-04-2020 : Proviso to Rule 3(3) of CGST Rules inserted- registered persons opting for composition scheme for FY 2020-21 shall file intimation by 30th June, 2020 and shall furnish Form ITC-03 up to 31st July, 2020.

2.Cumulative adjustment of input tax for GSTR 3B for Month of Sept' 20: Notification No 30/2020-Central Tax dt. 03-04-2020 : Proviso to Rule 36(4) of CGST Rules inserted- GSTR3B for the month of September, 2020 shall be furnished with cumulative adjustment of input tax credit of the months from Feb'19 to Aug'2020 in accordance with the 10% condition.



3.Nil and Lower Interest Rates: Notification No 31/2020-Central Tax dt. 03-04-2020 : Amendment in Notification No. 13/2017- Central Tax by inserting proviso. NIL or lower Interest rates were mentioned for GSTR 3B for different aggregate values. The notification comes into effect from 20th March, 2020 i.e. retrospective effect.

4.Waiver of Late fee for GSTR3B:Notification No 32/2020-Central Tax dt. 03-04-2020 : Amendment in Notification No. 13/2017- Central Tax by inserting second proviso. Late fee for GSTR 3B waived for the period Feb'2020 to April'2020 if not furnished by due date but furnished before the dates as mentioned in the notification. The notification comes into effect from 20th March, 2020 i.e. retrospective effect.

5.Waiver of Late fee for GSTR1:Notification No 33/2020-Central Tax dt. 03-04-2020 : Amendment in Notification No. 4/2018- Central Tax by inserting third proviso. Late fee waived for the GSTR-1 for quarter Jan-March,2020 if not furnished by due date but is to be filed till 30th June, 2020.

6.Relaxation for GST CMP-08: Notification No 34/2020-Central Tax dt. 03-04-2020 : Amendment in Notification No. 4/2018- Central Tax by inserting proviso in (ii) paragraph- FORM GST CMP-08 for the quarter ending on March,2020 shall be furnished till 7th July, 2020.

7.Relaxation for GSTR-4:Notification No 34/2020-Central Tax dt. 03-04-2020 : Third proviso in (iii) paragraph- FORM GSTR-4 for the FY ending 31st March,2020 shall be furnished till 15th July, 2020.

8.Relaxation for Legal compliances: Notification No 35/2020-Central Tax dt. 03-04-2020 : Time limit for completion of legal compliances extended up to 30th day of June, 2020 whose due

date was falling between 20th day of March, 2020 to the 29th day of June, 2020. Following are provisions under GST Act where no extension has been granted

a. Chapter IV

b. Sub-section (3) of section 10

c. Sections 25, 27, 31, 37, 47, 50, 69, 90, 122, 129;

d. Section 39, except sub-section (3), (4) and (5);

e. Section 68, in so far as e-way bill is concerned

f. Rules made under the provisions specified at clause (a) to (d) above

Validity period for E-way Bill has also been extended till 30th April, 2020 whose validity was expiring during the period 20th day of March, 2020 to 15th day of April, 2020.

The notification comes into force with effect from 20th March, 2020 i.e. with retrospective effect

9. Relaxation for GSTR3B: Notification No 36/2020-Central Tax dt. 03-04-2020 : Amendment in Notification No. 29/2020-central tax by inserting provisos after second proviso to first paragraph. Due dates for GSTR-3B extended.

a. Aggregate turnover more than Rs. 5 Crore - GSTR-3B for May 2020 shall be furnished till 27th June 2020.

b. Aggregate turnover up to Rs.5 Crore -

i. For states of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep - May, 2020 GSTR-3B shall be filed till 12th July, 2020.

ii. For states of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi - May 2020 GSTR-3B to be filed till 14th July, 2020.



10. Relaxation for Annual Return: Notification No 15/2020-Central Tax dt. 23-03-2020 : The last date for filing of annual return electronically was extended for the financial year 2018-2019 till 30.06.2020.

11. **Notification No 16/2020-Central Tax dt. 23-03-2020** : Following insertions and substitutions in different rules were made

- a. Rule 8(4A) inserted- authentication of Aadhaar number for GST registration,
- b. Proviso to Rule 9(1) inserted- in absence of Aadhaar authentication, registration shall be granted after physical verification of the principle place of business not later than 60 days,
- c. Substitution in Rule 25- proper officer shall upload the verification report in FORM GST REG-30 within 15 working days if he thinks that physical verification of the place of business is mandatory due to failure in Aadhaar authentication or any other reason,
- d. Substitution in clauses(c), (d) and (e) to Rule 43(1) were made w.e.f. 1st April 2020 and clause (f) was omitted,
- e. Proviso to Rule 80(3) was inserted- filing of annual return by a registered person whose aggregate turnover during the FY 18-19 exceeded 5Crore rupees,
- f. Substitution in Rule 89(4)(c)- changes were made in the expression ‘turnover of zero-rated supply of goods’,
- g. Rule 92(1A) inserted- refund order to be passed mentioning the details regarding tax liability to be adjusted from the refund amount and net available,
- h. Rule 96(B) inserted- Recovery of refund of unutilised input tax credit or integrated tax paid on export of goods where export proceeds not realised.

12. **Exemption from Aadhaar Authentication:** Notification No 17/2020-Central Tax dt. 23-03-2020 : Exempts following persons from Aadhaar Authentication-

- a. Not a citizen of India
 - b. Class of persons except the following
 - c. Individual, authorised signatory of all types, Managing and Authorised partner and Karta of an HUF
- This notification is applicable w.e.f. 1st April, 2020
- The other notifications were also issued.



Notification No 18/2020-Central Tax dt. 23-03-2020 : In case an individual does not have an Aadhaar, he shall be given alternate and viable means of identification. Notification applicable w.e.f. 1st April, 2020.

Notification No 19/2020-Central Tax dt. 23-03-2020 : In case authorised signatory of all types, Managing and Authorised partners of a partnership firm and Karta of an HUF do

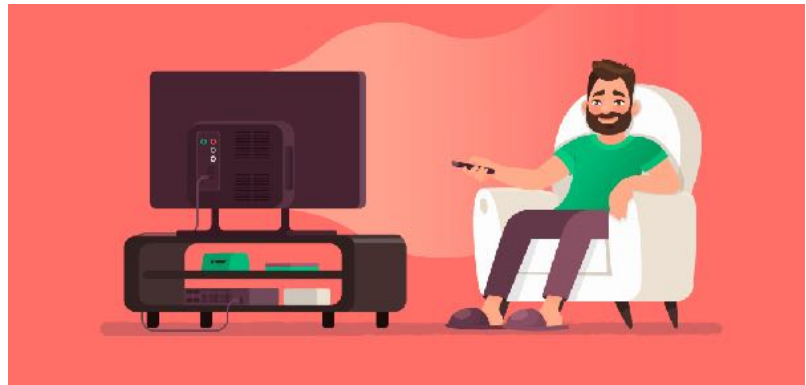
not have an Aadhaar, they shall be given alternate and viable means of identification. Notification applicable w.e.f. 1st April, 2020.

13. Relaxation for TDS Return for the State/UT of J&K: Notification No 20/2020-Central Tax dt. 23-03-2020 :

a. TDS return for the months of July, 2019 to October, 2019 to those located in J&K shall be furnished on or before 24th March, 2020.

b. TDS return for the months of Nov, 2019 to February, 2020 to those located in UT J&K and UT Ladakh shall be furnished on or before 24th March, 2020.

The notification is effective from 20th December, 2019 i.e. retrospectively.



14. Relaxation for Quarterly GSTR1 for the State/UT of J&K:

Notification No 21/2020-Central Tax dt. 23-03-2020 : Amendment

in Notification No.45/2019- Central Tax was made by inserting a proviso that states that registered persons whose principal place of business is located in State of J&K or UT J&K or UT Ladakh shall be able to furnish GSTR-1 pertaining to quarter October-December, 2019 till 24th March, 2020. The Notification is deemed to come into force from 31st January, 2020 i.e. with retrospective effect.

15. Relaxation for Monthly GSTR1 for the State/UT of J&K: Notification No 22/2020-Central Tax dt. 23-03-2020 : Amendment in Notification No. 46/2019 -Central Tax was made by inserting two provisos. First proviso states that registered persons with principal place of business in State of J&K or UT J&K or UT Ladakh having turnover more than 1.5 crores in previous or current FY may file GSTR-1 till 24th March, 2020 for the month of October, 2019.

Second proviso states that same registered persons may file GSTR-1 till 24th March, 2020 for the months of November, 2019 to February, 2020.

The Notification is deemed to come into force from 20th December, 2019 i.e. with retrospective effect.

16. Change of Name of the “State of J&K”:

a. Notification No 23/2020-Central Tax dt. 23-03-2020 : Amendment in Notification No. 28/2019 -Central Tax was made by substituting first proviso. The word ‘state of J&K’ was substituted with the words ‘erstwhile State of Jammu and Kashmir’, the words ‘till 30th November, 2019’ substituted with ‘till 24th March, 2020’. The Notification is deemed to come into force from 20th December, 2019 i.e. with retrospective effect.

b.Notification No 24/2020-Central Tax dt. 23-03-2020 : Amendment in Notification No. 27/2019 -Central Tax was made by substituting first proviso. The word 'state of J&K' was substituted with the words 'erstwhile State of Jammu and Kashmir', the words 'till 30th November, 2019' substituted with 'till 24th March, 2020'.

The Notification is deemed to come into force from 30th November, 2019 i.e. with retrospective effect.

c.Notification No 25/2020-Central Tax dt. 23-03-2020 : Amendment in Notification No. 44/2019 -Central Tax was made by substituting first proviso. The word 'state of J&K' was substituted with the words 'erstwhile State of Jammu and Kashmir', the words 'till 20th December, 2019' substituted with 'till 24th March, 2020'. Fifth proviso was inserted GSTR-3B for the month of November 2019 to February,2020 shall be filed till 24th March, 2020 by registered persons whose principal place of business in UT J&K or UT Ladakh. The Notification is deemed to come into force from 20th December, 2019 i.e. with retrospective effect.

d.Notification No 26/2020-Central Tax dt. 23-03-2020 : Amendment in Notification No. 29/2019 -Central Tax was made by substituting fourth proviso. The word 'state of J&K' was substituted with the words 'erstwhile State of Jammu and Kashmir', the words 'till 20th December, 2019' substituted with 'till 24th March, 2020'. The Notification is deemed to come into force from 20th December, 2019 i.e. with retrospective effect.

17. Relaxation for GSTR1:

a.Notification No 27/2020-Central Tax dt. 23-03-2020 : Special procedure to be followed by notified registered persons having aggregate turnover of up to Rs.1.5Crore in the preceding or current FY. For the months of April'2020 to June'2020, GSTR-1 is to be filed till 31st July, 2019 and July'2020 to September'2020, GSTR-1 is to be filed till 31st October, 2020.

b.Notification No 28/2020-Central Tax dt. 23-03-2020 : Extended GSTR-1 filing date for registered persons having aggregate turnover of more than Rs.1.5Crore in preceding or current FY. For the months from April'2020 to September'2020, GSTR-1 is to be filed till the eleventh day of the month succeeding such month.



18. Relaxation for GSTR3B:

a.Notification No 29/2020-Central Tax dt. 23-03-2020 : Different due dates for filing of GSTR-3B from April'2020 to September'2020 for different states were declared for Aggregate turnover up to Rs.5Crore in previous FY

i. For States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and

Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep- till 22nd day of succeeding month;

ii. For States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi - till 24th day of succeeding month.

19. Merger of UT Daman and Diu & Dadra and Nagar Haveli: Notification No 10/2020-Central Tax dt. 21-03-2020 : A special procedure to be followed till 31st May, 2020 by those whose principal place of business or place of business have been merged into the new Union territory of Daman and Diu and Dadra and Nagar Haveli.

20. Procedure related to IBC, 2016: Notification No 11/2020-Central Tax dt. 21-03-2020 : Those registered persons who are corporate debtors under the Insolvency and Bankruptcy Code, 2016 (31 of 2016), and undergoing the corporate insolvency resolution process shall follow special procedure.

a. Required to take separate registration in each of the States or Union territories where the corporate debtor was registered earlier.

b. Return shall be filed from the date on which he becomes liable to registration till the date on which registration has been granted.

c. Eligible to avail ITC.

21. Exemption for Composition Tax Payer from GSTR1: Notification No 12/2020-Central Tax dt. 21-03-2020 : A proviso has been inserted in para 2 of the Notification No. 21/2019-central taxes dated 21st March, 2020 namely-

“Provided that the said persons who have, instead of furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 have furnished a return in FORM GSTR-3B under the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the said rules) for the tax periods in the financial year 2019-20, such taxpayers shall not be required to furnish the statement in outward supply of goods or services or both in FORM GSTR-1 of the said rules or the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for all the tax periods in the financial year 2019-20.”

22. Exemption for Issuing E Invoices: Notification No 13/2020-Central Tax dt. 21-03-2020 : Superseded Notification No. 70/2019- Central taxes. Exempts registered persons from issuing e-invoices as mentioned below with effect from 1st Oct' 20 -

a. An insurer, banking or financial institution including a non-banking financial company.

b. Goods Transport Agency services in relation to



transportation of goods by road in a goods carriage.

c. passenger transportation service.

d. services by way of admission to exhibition of cinematograph films in multiple screens.

23. Exemption for Issuing QR Code: Notification No 14/2020-Central Tax dt. 21-03-2020 : Superseded Notification No. 72/2019- central taxes. An invoice issued by a registered person whose aggregate turnover in a financial year exceeds five hundred crore rupees to an unregistered person shall have Dynamic Quick Response (QR) code with effect from 1st October, 2020. The following registered persons are exempted-

a. An insurer, banking or financial institution including a non-banking financial company.

b. Goods Transport Agency services in relation to transportation of goods by road in a goods carriage.

c. passenger transportation service.

d. services by way of admission to exhibition of cinematograph films in multiple screens.

e. supplier of online information and database access or retrieval services.



24. Exemption for Notified Foreign Airlines: Notification No 09/2020-Central Tax dt. 16-03-2020 : Exemption has been given to notified foreign airlines companies from furnishing reconciliation statement in FORM GSTR-9C. However, statement of receipts and payments for the financial year in respect of its Indian Business operation shall be submitted duly authenticated by chartered accountant.

25. Valuation and Rate for Lottery: Notification No 08/2020-Central Tax dt. 02-03-2020 : Rule 31A(2) has been amended with effect from 1st March, 2020 - (2) The value of supply of lottery shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the Organising State, whichever is higher.

CGST Rate Notifications

1.Notification No 03/2020 dt. 25-03-2020 : Amendment in Notification No.01/2017- Serial No. 187 in Schedule I was omitted. In Schedule II- Serial No. 75A was inserted, Serial no. 202 and 203 were omitted, In Schedule III- Serial No. 73 was omitted, Serial 379 (Column (3) - 'All goods' word substituted. Notification to be applicable from 01/04/2020.

2.Repair and overhaul services in relation to aircrafts and components: Notification No 02/2020 dt. 25-03-2020 : Amendment in Notification No. 11/2017- new entry inserted namely '(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.' , the rate of tax is 2.5%. Notification applicable from 01/04/2020.

3.Lottery: Notification No 01/2020 dt. 21-02-2020 : Amendment in Notification No.01/2017- In Schedule II- serial No. 242 omitted, in Schedule IV- Serial no. 228 substituted with 'Lottery' word. Notification to be applicable from 01/03/2020.



IGST Notifications

1.Nil and Lower Interest Rates: Notification No 03/2020-IGST dt. 08-04-2020 : Notification 06/2017-IGST amended by inserting proviso regarding lower rates of interest on filing of GSTR-3B for different taxpayers having different aggregate turnover in the preceding financial year.

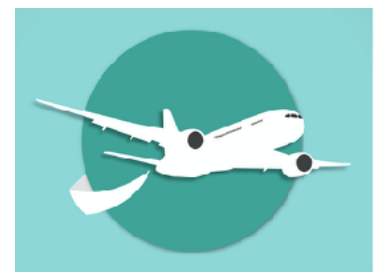


2.Place of Supply for Repair and overhaul services in relation to aircrafts and components: Notification No 02/2020-IGST dt. 26-03-2020 : Amendment in Notification No. 4/2019-IGST was made. In case of supply of maintenance, repair or overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts supplied to a person for use in the course or furtherance of business, the place of supply shall be location of the recipient of service. The notification shall come into effect from 01-04-2020.

IGST Rate Notifications

3.Notification No 03/2020 dt. 25-03-2020 : Amendment in Notification No.01/2017- Serial No. 187 in Schedule I was omitted. In Schedule II- Serial No. 75A was inserted, Serial no. 202 and 203 were omitted, In Schedule III- Serial No. 73 was omitted, Serial 379 (Column (3)- 'All goods' word substituted. Notification to be applicable from 01/04/2020.

4.Repair and overhaul services in relation to aircrafts and components: Notification No 02/2020 dt. 25-03-2020 : Amendment in Notification No. 8/2017- new entry inserted namely '(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.', the rate of tax is 5%.Notification applicable from 01/04/2020.



5.Lottery: Notification No 01/2020 dt. 21-02-2020 : Amendment in Notification No.01/2017- In Schedule II- serial No. 242 omitted, in Schedule IV- Serial no. 228 substituted with 'Lottery' word. Notification to be applicable from 01/03/2020.

UTGST Notifications

1.Nil and Lower Interest Rates: Notification No 01/2020-Union Territory Tax dt. 08-04-2020 : Notification 10/2017-Union Territory amended by inserting proviso regarding lower rates of interest on filing of GSTR-3B for different taxpayers having different aggregate turnover in the preceding financial year.

a.Aggregate turnover more than Rs 5 Crore-

i.Feb'20,Mar'20, Apr'2020- due date of filing GSTR3B is 24th June,2020- if filed after 15 days from due date then no interest shall be levied. after that 9% shall be charged.

b.Aggregate turnover more than 1.5Crore but up to Rs 5 Crore-

i.Feb'2020 to Marc'2020- due date of filing GSTR3B is 29th June, 2020- no interest shall be charged if filed till due date.

ii.Apr'2020- due date is 30th June,2020- no interest shall be charged if filed till due date.

c.Aggregate turnover up to Rs 1.5 Crores-

i.Feb'2020 to Marc'2020- due date of filing GSTR3B is 30th June, 2020 and 3rd July,2020 respectively- no interest shall be charged if filed till due date.

ii.Apr'2020- due date is 6th July,2020- no interest shall be charged if filed till due date.



UTGST Rate Notifications

1.Notification No 03/2020 dt. 25-03-2020 : Amendment in Notification No.01/2017- Serial No. 187 in Schedule I was omitted. In Schedule II- Serial No. 75A was inserted, Serial no. 202 and 203 were omitted, In Schedule III- Serial No. 73 was omitted, Serial 379 (Column (3) - 'All goods' word substituted. Notification to be applicable from 01/04/2020.

2.Repair and overhaul services in relation to aircrafts and components: Notification No 02/2020 dt. 25-03-2020 : Amendment in Notification No. 11/2017- new entry inserted namely '(ia) Maintenance, repair or overhaul services in respect of aircrafts, aircraft engines and other aircraft components or parts.' , the rate of tax is 2.5%. Notification applicable from 01/04/2020.

3.Lottery: Notification No 01/2020 dt. 21-02-2020 : Amendment in Notification No.01/2017- In Schedule II- serial No. 242 omitted, in Schedule IV- Serial no. 228 substituted with 'Lottery' word. Notification to be applicable from 01/03/2020.

Circulars and Orders

1.Disposing of Appeals by Appellate Authority: Circular No. 132/2/2020 dt. 18-03-2020 : The Government had issued Order and mentioned in the preamble that appeal may be made to the appellate tribunal whenever it is constituted within three months from the President or the State President enters office. Accordingly, it is advised that the appellate authorities may dispose all pending appeals expeditiously without waiting for the constitution of the appellate tribunal.

2.Clarifications for Corporate Debtors under IBC, 2016: Circular No. 134/04/2020 dt. 23-03-2020 : Issues related to corporate debtors (entities) covered under IBC were clarified. Special procedure was mentioned in Sec. 148 of CGST Act to be followed by such entities. Further issues related to dues under pre-CIRP period, GST registration of Corporate debtors, filing of returns, ITC related issues were clarified.

3.Clarifications relating to ITC during Transfer of undertaking/ Business: Circular No. 133/03/2020 dt. 23-03-2020 : Clarifications were made on following issues pertaining to Rule 41(1)-

a.- Whether value of assets of the new units is to be considered at State level or at all-India level? It was clarified that at state level is to be considered since separate registration is required in different states.

b.- A transferor is required to file FORM GST ITC-02 only in those States where both transferor and transferee are registered.



c.- Proviso to Rule 41(1) shall be applicable on for all forms of business reorganisation that results in partial transfer of business assets along with liabilities.

d.- The ratio of value of assets shall be allowed to the total amount of unutilised input tax credit (ITC) of the transferor i.e. sum of CGST, SGST/UTGST and IGST credit and not separately.

e.- The method to determine the amount of ITC that is to be transferred to the transferee under each tax head while filing of FORM GST ITC-02 by the transferor was clarified.

f.- The apportionment formula shall be applied on the ITC balance of the transferor as available in electronic credit ledger on the date of filing of FORM GST ITC - 02 by the transferor.

g.- the ratio of the value of assets should be taken as on the 'appointed date of demerger' and this should be applied on the ITC balance of the transferor on the date of filing FORM GST ITC - 02 to calculate the amount to transferable ITC.

8.Extension of Dates: Circular No. 136/06/2020 dt. 03-04-2020 : Relaxation in terms of interest and late fees was given relating to filing of returns. Dates were extended related to following matters-

a.E-way bill validity period.

b.Dealers opting for composition scheme.

c.legal compliance dates.

5.Extension of TRAN-1: Order No. 01/2020-GST dt. 07-02-2020 : Those registered persons who could not file TRAN-1 due to technical glitches can file the same till 31st March,2020.

6.Misc clarifications: Circular No. 135/05/2020 dt. 31-03-2020 : Following issues were clarified-

a.Bunching of refund claims across Financial Years.

b.Refund of accumulated input tax credit (ITC) on account of reduction in GST Rate.

c.Change in manner of refund of tax paid on supplies other than zero rated supplies.

d.Guidelines for refunds of Input Tax Credit under Section 54(3).

e.New Requirement to mention HSN/SAC in Annexure 'B'.



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Our Presence

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