



## President's Communiqué

My Dear Professional Colleagues,

The **Institute of Chartered Accountants of India** celebrates its **76th Foundation day** on **1st July, 2024**. I would like to wish all the fellow Chartered Accountants a very **Happy CA Day!**

The Chamber held a lecture under **Shri Rajubhai Chokshi Oration Fund** on Sunday, 9th June, 2024 at the N G Hall Saraf College, Malad. The topics were Recent Amendments in Tax Audit Form 3CD and Changes in ITR for A.Y. 2024-25 by **CA Avinash Rawani** and Important Amendments to GST Laws applicable for the years 2019-20 and 2020-21 by **CA Janak Vaghani**.

The Chamber also held a Webinar on Enhance your practice with AI Tools and Tally Prime on 14th June, 2024 by Speaker **CA Vandana Dodhia**. The Webinar was helpful for the members in practice.

I extend my Heartiest Congratulations to our **Honourable Prime Minister Shri Narendra Modi** on his 3rd consecutive Re-election. The newly appointed **Honourable Finance Minister Mrs. Nirmala Sitaraman** is due to make history by presenting the seventh Budget in a row and sixth full Budget consecutively in July, 2024.

The Chamber represented a **Pre-Budget Memorandum** to the **Finance Ministry** and **CBDT** suggesting amendments to certain sections of the Income-tax Act, 1961. We are hopeful that suggested amendments, if adopted, could reduce litigation which would therefore be in larger interest of India's economy.

The Chamber will organize a **Public Meeting** after the Budget is presented, the announcement of which will be made in due course. A **Publication on Budget Tax Proposals, 2024** will also be released at the Public Meeting. As the event is open to public, the Members as well as Non-members can take benefit of the same.

Team India has been playing phenomenally well at the **ICC Men's T20 World Cup, 2024**. We support the men in blue and wait for **Rohit Sharma squad** to bring the cup home.

The **Monsoons** have arrived in Mumbai and with it has come a much needed respite from the Heatwaves. **Happy Gurupurnima!**

**CA Khyati B. Vasani**  
President

**Request members please send your Mobile No. & Email ID to update list of life members. Please send message on 7039006655 or email to [maladchamber@gmail.com](mailto:maladchamber@gmail.com)**

For Queries & Submission of Forms for Membership/Seminar please contact any of the following Office Bearers:

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## PRE BUDGET MEMORANDUM SYNOPSIS

The Malad Chamber of Tax Consultants has suggested certain amendments to the Income Tax Act, 1961 in the form of Pre-Budget Memorandum to the Finance Ministry for their consideration for the Fiscal Budget, 2024 to be announced in July. The detailed pre memorandum can be viewed from <https://mctc.in/resource/circulation.aspx>. The synopsis of the same is provided below.

S. No.	Section	Particulars	Proposed amendment
I.	<b>RATES OF TAX</b>		
	4	Charge of Income Tax	Reduce the tax rate for - co-operative societies, AOP / BOI, firms.
II.	<b>REVENUE GENERATION</b>		
1	44AA	Expansion of Notified Profession & Rule 6F	Expand the definition of specified professionals to include various professions where professional skills are required.
2	44AD	Special provision for computing profits and gains of business on presumptive basis	Increase the presumptive profit to twelve / ten percent from existing eight / six percent.
3	44AD	Special provision for computing profits and gains of business on presumptive basis	To exclude person engaged in the business of shares and securities trading from presumptive scheme.
4	44ADA	Special provision for computing profits and gains of profession on presumptive basis	To increase the gross receipts to two crore rupees from existing one crore rupees.
5	44AE	Special provision for computing profits and gains of business of plying, hiring or leasing goods carriages	To increase the limit to fifteen goods carriages from existing limit of ten goods carriages.
III.	<b>MAKE IN INDIA – INCENTIVES TO INDIAN MANUFACTURING</b>		
	115BAB	Determination of tax in certain special cases	Extend the time limit to 31 March 2026.
IV.	<b>CLARIFICATORY / RECTIFICATORY / HARMONIOUS AMENDMENTS</b>		
1	6	Residence in India	Provide clarification to exclude either arrival or departure day.

S. No.	Section	Particulars	Proposed amendment
2	54	Profit on Sale of Property used for Residence	To reduce the period of holding to two years from existing period of three years.
3	54F	Capital gain on transfer of certain capital assets not to be charged in case of investment in residential house	To reduce the period of holding to two years from existing period of three years.
4	269SS	Explanation (iii) -Requirements as to the mode of acceptance payment or repayment in certain cases to counteract evasion of tax	Provide clarification for properties held as stock in trade as business activities.
<b>V.</b>	<b>SIMPLIFICATION / EASE OF DOING BUSINESS / RELIEF TO TAX PAYERS</b>		
1	54EC	Capital gain not to be charged on investment in certain bonds	Increase the investment value to seventy five lakhs and reduce the period of holding to three years.
2	10(23C)	Section 10(23C) and Section 12A	Simplified Audit Report Requirements for Trusts and Institutions and Allowance for Administrative Expense Allocation in Trust Income Application.
3	43B	Certain deductions to be only on actual payment	To allow deduction of expense if payment to small and medium enterprises made before 139(1) due date.
4	44AB	Audit of accounts of certain persons carrying on business or profession	To increase the audit limit to three crores for business and seventy five lakhs for profession.
5	55A	Reference to Valuation Officer	The Scope of Reference to Valuation Officer should be extended to also cover cases of Redevelopment of Properties as referred to in Sec 45(5A).
6	57	Deductions	To increase the amount of deduction to fifty thousand rupees.
7	71	Set off of loss from one head against income from another	To increase the limit to set-off losses to rupees three lakhs.
8	80AC	Deduction not to be allowed unless return furnished	To allow deduction of 80(P) upto due date of 139(5).
9	80D	Deduction in respect of health insurance premia	To increase the limit to rupees fifty thousand for individuals and rupees seventy-five thousand for senior citizens.
10	80DDB	Deduction in respect of maintenance, including medical treatment of a dependant who is a person with disability	To increase the limit to rupees one lakh fifty thousand.

S. No.	Section	Particulars	Proposed amendment
11	80U	Explanation (b) to Section 80U: Deduction in case of a person with disability	To accept certificate from any Qualified Medical Practitioner holding at least M.B.B.S. Degree and registered with Medical Council of India.
12	87A	Rebate of income-tax in case of certain individuals	To increase the rebate upto thirty five thousand rupees for income below eight lakh rupees.
13	115BAC(3)	Tax on income of individuals [and Hindu undivided family]	To allow losses incurred in old regime to be carried forward to new regime.
14	144B	Procedure for Assessment - Faceless assessment	To allow power of request to assessee also.
15	194IC	Payment under specified agreement	Define term consideration to exclude Hardship Compensation, Shifting Allowance, Corpus, Transport Allowance, etc.
16	194J	Fees for professional or technical services	Increase the threshold limit to thirty thousand rupees and define a threshold limit for directors remuneration or commission of fifty thousand rupees.
17	139(5)	Revision of Return of income	To allow revision any time before the end of the relevant assessment year or before the completion of the assessment, whichever is earlier.
18	270A	Penalties Imposable	Define a limit of mis reporting upto twenty five lakhs rupees.
<b>VI.</b>	<b>ASSESSMENT PROCEDURE / COMPLIANCES</b>		
1	285BB	Annual information statement	To give option to mention remarks and upload attachment
2	206	Persons deducting tax to furnish prescribed returns and/or Section 206CB -Processing of statements of tax collected at source	To allow OTP validation even for those who have registered DSC.
3	44AB	Form 3CD – clause 34 Rule 6G (2)	There should be no limit for reporting data under clause 34 of Form 3CD.
4	44AB	Form 3CA -Rule 6G(1)(a) /3CB- 6G(1)(b))	To increase the maximum number of observations that the auditor can report to 100 rows from the existing 36 rows.



## DIRECT TAX CASE LAWS

Compiled by CA Rupal Shah  
(Partner at RHDB & Co LLP)



### **DCIT vs. ANI Integrated Services Ltd.**

Citation: [2024] 162 taxmann.com 889 (ITAT Mumbai)

### **ITAT Can't Recall Its Order Based on Subsequent Judgment of Supreme Court**

#### **Facts:**

The assessee filed its return of income for the relevant assessment year. During the assessment proceedings, the Assessing Officer (AO) disallowed the deduction claimed by the assessee on account of the delay in deposits of employee's contribution towards the provident fund and ESIC. The matter was then taken to the Tribunal. The Tribunal held that the assessee had filed its return of income by the due date specified under section 139(1). Thus, the deduction claimed by the assessee regarding the delayed deposit of employees' contributions towards the provident fund and ESIC was allowable.

The AO filed a Miscellaneous Application before the Mumbai Tribunal to recall the order passed by the Tribunal, contending that the Tribunal's order was based on the binding precedents available at that time. However, in case of Checkmate Services P. Ltd. v. CIT [2022] 143 taxmann.com 178 (SC), the Hon'ble Supreme Court reversed the judgment based on which the Tribunal passed the order. Thus, the order passed by the Tribunal was based on an erroneous interpretation of law.

#### **Held**

The Mumbai Tribunal held that the Constitutional Bench of the Hon'ble Supreme Court clearly opined that the change in law or subsequent decision/judgment of a Co-ordinate Bench or a larger Bench by itself cannot be regarded as a ground of review.

Admittedly, when the judgment of the Tribunal was passed, it was based on the law binding on the Tribunal and authorities below by a series of judgments of the Hon'ble Jurisdictional High Court and other High Courts. Thus, the decision of the Tribunal was rendered before the judgment of the Hon'ble Supreme Court.

The judgment of the Hon'ble Supreme Court will apply in all the cases where the lis or cases are pending before any Court or forum. But once the issue in the appeal has attained finality following the earlier binding precedence of the jurisdictional high court and there are no lis pending, based on the subsequent judgment of a superior court, do not alter the finality of the judgment.

If the Revenue's contention is to be accepted. In that case, whenever a judgment is reversed by a higher Court or by any Constitutional Court subsequently in some different case, all the appeals and matters which have been decided following the earlier order of the Constitutional Courts/High Court or Supreme Court do not mean that all such orders should be recalled even when no lis is pending and to disturb the finality.

Further, the powers under section 254(2) are akin to Order XLVII Rule 1 of CPC. While considering the application under section 254(2), the Tribunal is not required to revisit its earlier order and discuss merits. The powers under section 254(2) are only to rectify or correct any mistake apparent from the record. The Tribunal cannot revisit its order based on a subsequent judgment of a higher court.

Therefore, the Tribunal was not required to recall its order based on a subsequent judgment of the Apex Court.

#### **Cases relied upon**

1. CIT v. Reliance Telecom Ltd. [2022] 440 ITR 1 (SC)
2. ACIT v. Saurashtra Kutch Stock Exchange Ltd. reported in (2008) 305 ITR 227
3. Beghar Foundation v. K.S. Puttaswamy [2021] 123 taxmann.com 344 (SC)
4. CIT v. Gracemac Corporation reported in (2023) 456 ITR 135 (para 22) followed.



## TAXABILITY OF HOSTEL ACCOMMODATION UNDER GST

Compiled by CA Bhavin Mehta



In vicinity of educational institutions, hostels have mushroomed across India. In cities many residential buildings or few flats are providing accommodation facilities to students and working men and women, generally for period ranging from three months to twelve months. There are many women hostels in cities for working women. The issue touched in this article is whether GST would be leviable on such accommodation provided in residential building or flats for residential use.

Prior to implementation of the GST, only commercial properties that were let out, were subjected to service tax. However, renting of residential property did not attract service tax levy. On introduction of GST, the renting of immovable property, be it commercial or residential was made liable to GST. However, the Central Government exempted renting of residential dwelling for residential use, classified under heading 9963 or 9972, by notification no. 12/2017-CTR. The said notification was amended by notification no. 4/2022-CTR dated 13.07.2022, effective from 18.07.2022, where after the words “except where the residential dwelling is rented to the registered person” has been added. Further, an explanation was inserted in description of service by notification no. 15/2022 -CTR dated 30.12.2022 w.e.f. 01.01.2023. The exemption entry read as under:

S. No.	Heading	Description of Service	Rate	Condition
12	Heading 9963 or Heading 9972	<p>Services by way of renting of the residential dwelling for the use as residence <sup>1</sup>{except where the residential dwelling is being rented to the registered person}.</p> <p><sup>2</sup>{Explanation. – For the purpose exemption under this entry, this entry shall cover services by way of renting of residential dwelling to a registered person where, -</p> <p>(i) the registered person is proprietor of a proprietorship concern and rents the residential dwelling in his personal capacity for use as his own residence; and</p> <p>(ii) such renting is on his own account and not that of proprietorship concern.}</p>	NIL	NIL

1 Inserted by notification no. 4/2022-CTR dated 13.07.2022 made effective from 18.07.2022

2 Inserted by notification no. 15/2022 -CTR dated 30.12.2022 effective from 01.01.2023

It can be seen from above entry 12 of exemption notification no.12/2017-CTR, as amended, that in order to qualify for exemption for renting of residential premises, it should be used for as residence. The exemption is qua service and not qua person. In the present case, the imposition of GST on Hostel accommodation should be viewed from the perspective of the recipient of service and not from the perspective of service provider. The subject matter is residential dwelling and its use as



residence. The burden is on assessee to show that his case comes within the parameters of the exemption notification.

The legislative intent of granting exemption is not to burden the subject with tax so that some specific public interest is furthered. In **CIT vs. Straw Board Mfg. Co. Ltd. 1989 Supp (2) SCC 523** the Hon'ble Supreme Court held that in taxing statutes, provision for concessional rate of tax should be liberally construed. So also, in **Bajaj Tempo Ltd. vs. CIT (1992) 3 SCC 78**, it was held that provision granting incentive for promoting economic growth and development in taxing statutes should be liberally construed and restriction placed on it by way of exception should be construed in a reasonable and purposive manner so as to advance the objective of the provision.

In **CST vs. Industrial Coal Enterprises (1999) 2 SCC 607**, the Hon'ble Supreme Court relying on **Straw Board Mfg Co Ltd (supra)** and **Bajaj Tempo Ltd (supra)** decisions, observed as under:

*12. We find that the object of granting exemption from payment of sales tax has always been for encouraging capital investment and establishment of industrial units for the purpose of increasing production of goods and promoting the development of industry in the State. If the test laid down in Bajaj Tempo Ltd. case - (1992) 3 SCC 78 is applied, there is no doubt whatever that the exemption granted to the respondent from 9-8-1985 when it fulfilled all the prescribed conditions will not cease to operate just because the capital investment exceeded the limit of Rs. 3 lakhs on account of the respondent becoming the owner of land and building to which the unit was shifted. If the construction sought to be placed by the appellant is accepted, the very purpose and object of the grant of exemption will be defeated. After all, the respondent had only shifted the unit to its own premises which made it much more convenient and easier for the respondent to carry on the production of the goods undisturbed by the vagaries of the lessor and without any necessity to spend a part of its income on rent. It is not the case of the appellant that there were any mala fides on the part of the respondent in obtaining exemption in the first instance as a unit with a capital investment below Rs. 3 lakhs and increasing the capital investment subsequently to an amount exceeding Rs. 3 lakhs with a view to defeat the provisions of any of the relevant statutes. The bona fides of the respondent have never been questioned by the appellant."*

In **Union of India vs. Wood Papers Ltd. 1990 (47) E.L.T. 500 (S.C.)** the rule as to exemption notifications in tax statutes was felicitously laid down as follows:

*"4. Entitlement of exemption depends on construction of the expression "any factory commencing production" used in the Table extracted above. Literally exemption is freedom from liability, tax or duty. Fiscally it may assume varying shapes, specially, in growing economy. For instance tax holiday to new units, concessional rate of tax to goods or persons for limited period or with the specific objective etc. That is why its construction, unlike charging provision, has to be tested on different touchstone. In fact an exemption provision is like an exception and on normal principle of construction or interpretation of statutes it is construed strictly either because of legislative intention or on economic justification of inequitable burden or progressive approach of fiscal provisions intended to augment State revenue. But once exception or exemption becomes applicable no rule or principle requires it to be construed strictly. Truly speaking liberal and strict construction of an exemption provision are to be invoked at different stages of interpreting it. When the question is whether a subject falls in the notification or in the exemption clause then it being in nature of exception is to be construed strictly and against the subject but once ambiguity or doubt about applicability is lifted and the subject falls in the notification then full play should be*

*given to it and it calls for a wider and liberal construction. Therefore, the first exercise that has to be undertaken is if the production of packing and wrapping material in the factory as it existed prior to 1964 is covered in the notification.”*

Now coming back to the term “residential dwelling”, it is not defined in the Act. It is well settled principle that when the word is not defined in the Act, it is permissible to refer to the dictionaries to find out the general sense in which the word is understood in common parlance. Therefore, the meaning of expression ‘residence’ and ‘dwelling’ as defined in Concise Oxford English Dictionary 2013 Edition as well as Black Law Dictionary 6th Edition to ascertain its meaning in common parlance and in popular sense which read as under:

The Concise Oxford Dictionary:

Domicile : 1. The country in which a person has permanent residence.  
2. the place at which a company or other body is registered.

Residence : 1. The fact of residing somewhere.  
2. a person’s home.  
3. the official house of a government minister or other official figure.

Black Law Dictionary:

Residence: Place where one actually lives or has his home; a person’s dwelling place or place of habitation; an abode; house where one’s home is; a dwelling house.

Dwelling: The house or other structure in which a person or persons live; a residence; abode; habitation; the apartment or building, or group of buildings, occupied by a family as a place of residence. Structure used a place of habitation.

Further in common parlance, ‘residence dwelling’ means any building, structure, or part of the building or structure other than offices or factories, that is used or intended to be used as home, residence, or sleeping place by one person or by two or more persons maintaining a common household, to the exclusion of all others.

Further, the expression ‘residential dwelling’ was defined in paragraph 4.13.1 of Taxation of Service; An Education Guide dated 20.06.2012, which was issued by Central Board of Indirect Taxes and Customs which is extracted below:

*4.13.1 What is ‘residential dwelling’?*

*The phrase ‘residential dwelling’ has not been defined in the Act. It has therefore to be interpreted in terms of the normal trade parlance as per which it is any residential accommodation, but does include hotel, motel, inn guest house, camp site, lodge, house boat, or like places meant for temporary stay.*

Thus, in the aforesaid education guide issued by CBIC which contains clarifications, it is provided that in normal parlance residential dwelling means any residential accommodation and is different from hotel, motel, inn, guest house etc., which is meant for temporary stay. The aforesaid clarification which is issued by the Board, in the absence of anything to the contrary in the Act, binds the revenue.

Thus, it is evident that the expression ‘residence’ and ‘dwelling’ have more or less the connotation in common parlance and therefore, no different meaning can be assigned to the expression ‘residential dwelling’ and accordingly, it can be derived that residential dwelling will include hostel which is used for residential purposes by students or working person.



The Delhi High Court in **“V. L. Kashyap vs. R. P. Puri in Civil Revision appeal nos. 322, 326 of 1976, order dated 22.09.19”** observed as under:

*“25. The rule of law deductible from the aforesaid decisions is that work ‘dwellinghouse’ is synonymous with residential accommodation as distinct from a house of business, warehouse, office, shop, commercial or business premises. The word ‘house’ means a building. It would include the out-houses, courtyard, orchard, garden, etc., which are part of the same house, but is cannot include a distinct separate house.”*

In United Kingdom House of Lords in **“Uratemp Ventures Ltd. vs. Collins (2001) 3 WLR 806”** interpreted the term “dwelling house” to mean even a single room as part of a house.

The Bombay High Court in **Bandu Ravji Nikam vs. Acharyaratna Deshbushan Shikshan Prasark Mandal in W.P. No. 4194 of 1989, dated 12.09.2002**, in respect of eviction of a tenant in order to lease out premises to a hostel and that the hostel accommodation amounted to ‘non-residential accommodation’ which was impermissible under section 25 of the Bombay Rent Control Act, the Hon’ble High Court held that by the very nature of use of students hostel, it is only a residential user as hostel, is a house of residence or lodging for students and that just because the hostel owners charge some amount from the students, such accommodation cannot be treated as commercial or non-residential.

In the present case under discussion, the residential accommodation rented to students or working men or women in residential building or flats would fall within the purview of ‘residential dwelling’ as the same is used by students or working men and women for the purpose of residence. Therefore, the benefit of exemption notification cannot be denied to the lessor.

The Hon’ble Karnataka High Court in case of **Taghar Vausdeva Ambrish vs. Appellate Authority for Advance Ruling reported in (2022) 135 taxmann.com 287 (Kar.)** observed as under:

*"Thus, it is evident that the expression 'residence and 'dwelling' have more or less the connotation in common parlance and therefore, no different meaning can be assigned to the expression 'residential dwelling' as it cannot be held that the same does not include hostel which used for residential purposes by students or working women"*

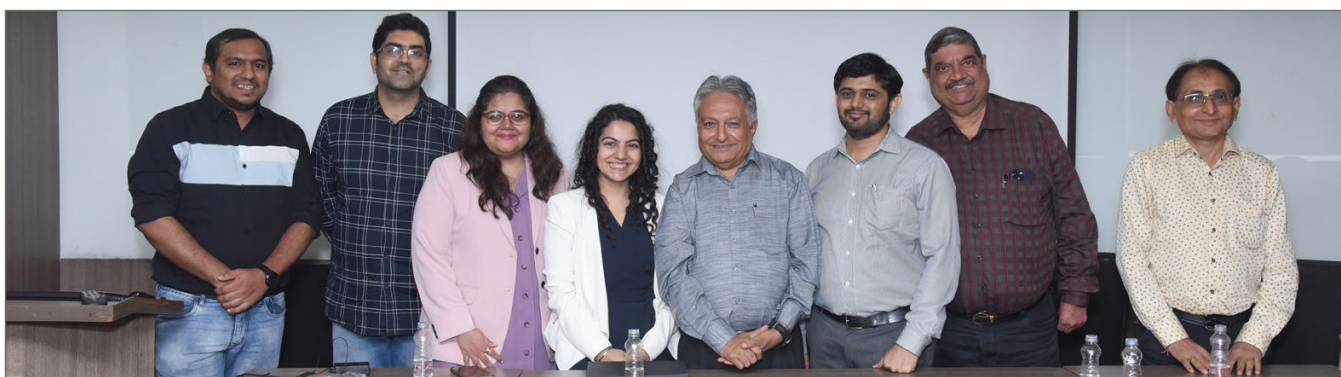
The Hon’ble Karnataka High Court ultimately held that the service provided by the petitioner therein, i.e. leasing out residential premises as hostel to students and working professionals is covered under entry 13 of IGST Notification No. 9/2017-IGST dated 28.09.2017, namely, services by way of renting of residential dwelling for use as residence issued under the Act and the petitioner is held entitled to benefit of exemption notification.

Recently, the Madras High Court in the case of **Thai Mookambikaa Ladies Hostel vs. UOI reported in (2024) 160 taxmann.com 667 (Mad.)** relying on Taghar Vausdeva Ambrish (supra) and law laid down therein, held that “..... the ‘hostel services’ provided by the petitioners to the girl students and working women will squarely amount to the ‘residential dwelling’ and accordingly, same will be squarely covered under the Entry No. 12 of Exemption Notification No. 12 of 2017.”

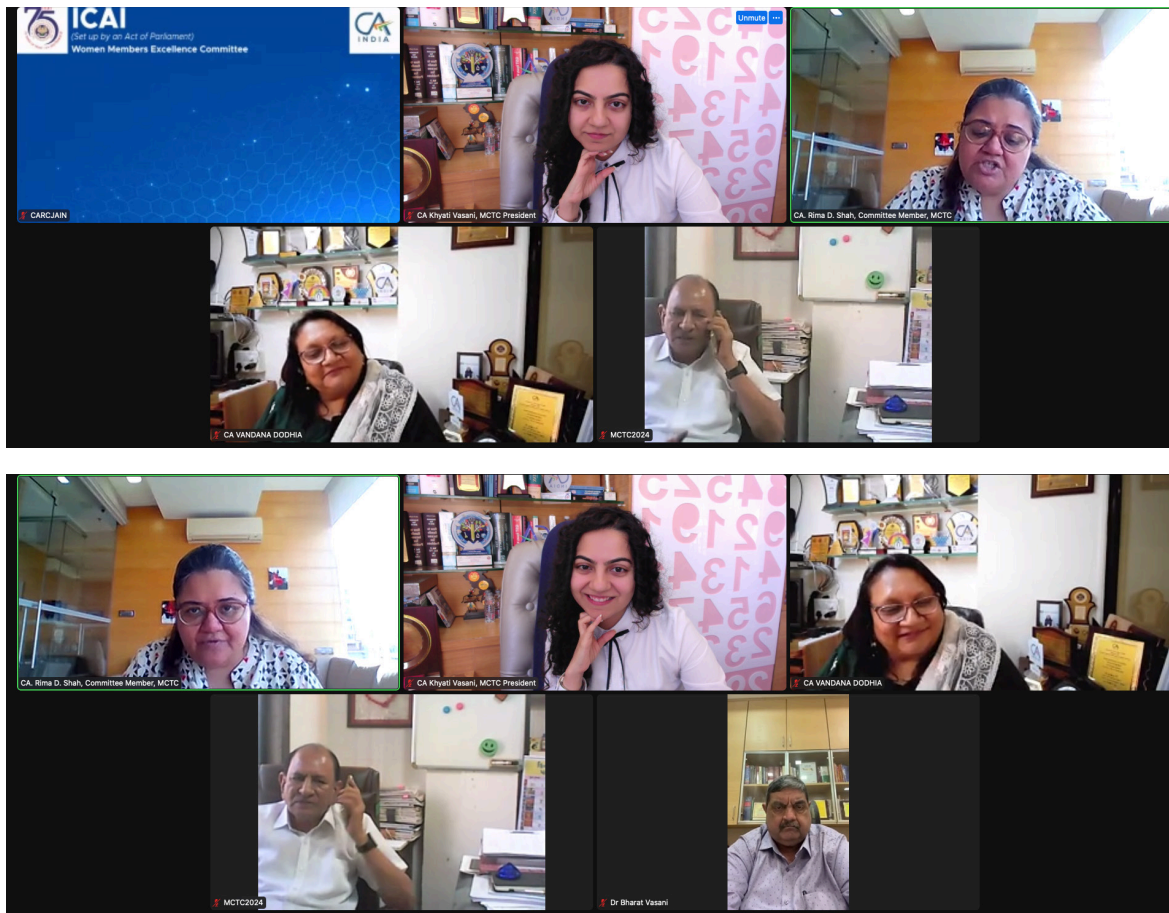
In the premises of above, it is clear that renting of residential building or flats for students or working men or women for exclusively residential purpose, would be entitled to exemption from levy of GST under entry no. 12 of notification no. 12.2017-CTR, as amended.



## Shri Raju Chokshi Oration Fund Lecture





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