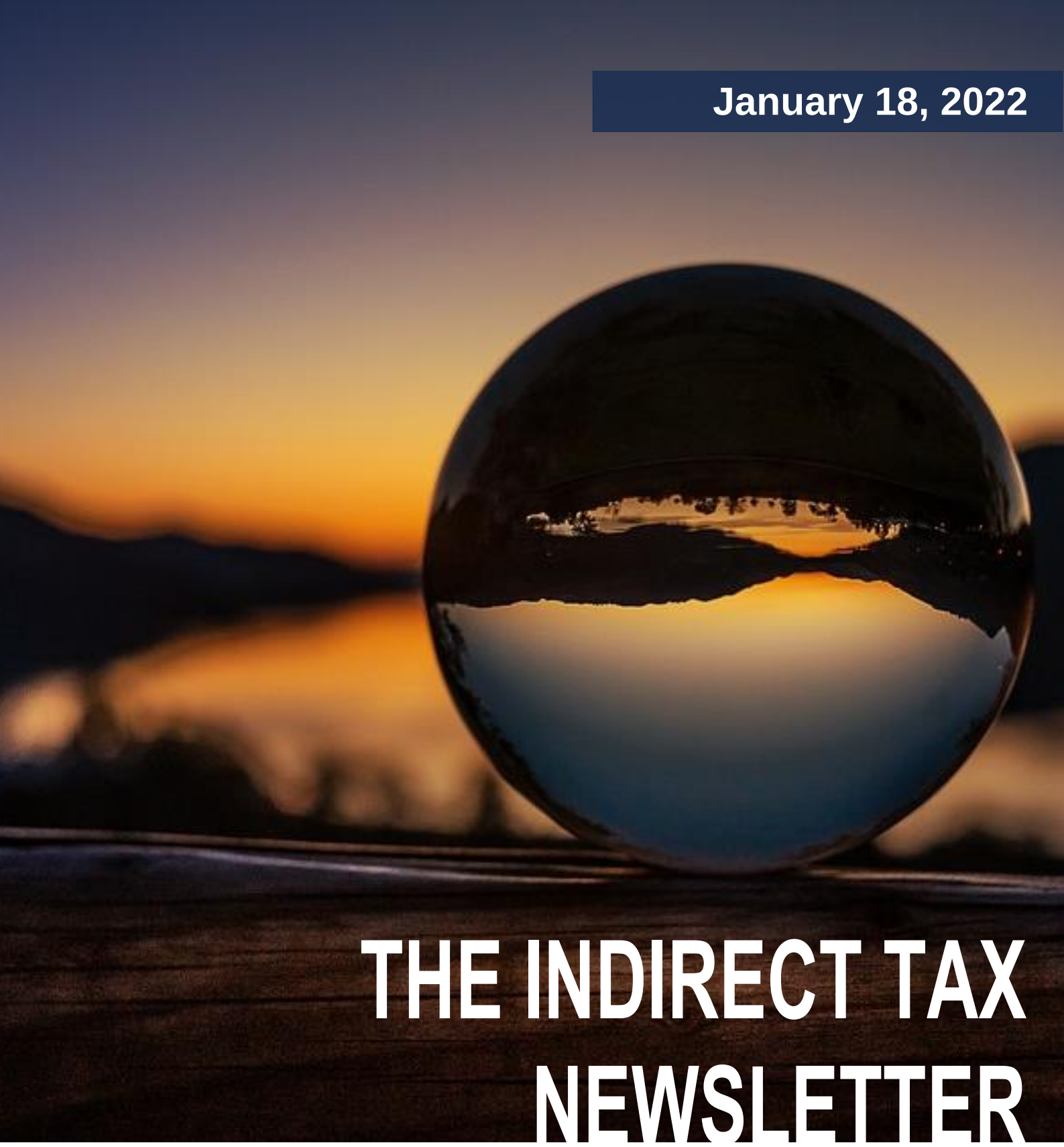
January 18, 2022



THE INDIRECT TAX NEWSLETTER

DECEMBER 16 – 31, 2021

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SOLICITORS AND ADVOCATES

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Index

Recent Case Laws

Goods and Services Tax (GST)

1. ***Period of limitation for filing appeal under Section 107(1) of the CGST Act is to be reckoned from the date of uploading of the Order on the web portal.***

Jose Joseph v. *Assistant Commissioner of Central Tax and Central Excise* [W.P.(C) No. – 8960 of 2021 (Kerala High Court), decided on December 17, 2021]

Facts of the case:

(a) The departmental authorities rejected the refund applications filed by the Petitioner under the Goods and Services Tax (**"GST"**) laws by Orders dated March 29, 2019 and April 3, 2019. However, such rejection Orders were never uploaded on the web portal by the authorities, owing to which, the Petitioner could not file appeals electronically.

(b) Consequently, such Orders were communicated physically to the Petitioner on April 10, 2019 and instead of filing the appeals in the electronic form, the Petitioner preferred appeals in the physical form, which led to a delay of more than 180 days.

(c) The Appellate authority rejected the appeals filed by the Petitioner on the ground that the appeals were barred by limitation and that there was no provision for condoning the delay by more than 30 days once the statutory period of three months from the date of communication of the Order had expired. Against such Order of the Appellate Authority, the Petitioner filed the present Writ Petition.

Judgment:

(a) The Hon'ble High Court observed that the period of limitation for filing an appeal under Central Goods and Services Tax Act, 2017 ("**CGST Act**") will begin only when the order is uploaded on the web portal and not when the order is received in the physical form by the Petitioner. It was further held that when admittedly there was a failure on the part of the authorities to upload the order, the Petitioner cannot be burdened with the responsibility of preferring appeals within the time period stipulated in as much as the time period stipulated in the statute for filing an appeal is part of the same transaction that exists with the uploading of an order in the original.

(b) It was also held that when the mode of appeal prescribed by Rules was only electronic, the time limit of three months could start only when the assessee had the opportunity to file the appeal in the electronic mode. Further, the assessee could not be blamed if the order to be uploaded to the web portal was awaited, even when the physical copy of the order was provided to the Petitioner.

(c) Consequently, in light of the failure of the authorities to upload rejection Orders in the web portal, the Hon'ble High Court held that the Petitioner was entitled to have his appeals filed manually to be treated as having been filed within time.

Argus Comments:

The aforesaid judgment is contrary to the ruling of the Hon'ble Bombay High Court in *Messers Meritas Hotels Private Limited* v. *State of Maharashtra and Others* [Writ Petition No. 7793 of 2021 (Bombay High Court), decided on December 3, 2021], wherein it was

held that period of limitation for filing an appeal under Section 107(1) of the CGST Act has to be reckoned from the date of communication of the Order, be it by way of an e-mail. It would be interesting to see the final view of the Hon'ble Courts on the disputed issue regarding computation of period of limitation while filing an appeal under the CGST Act.

2. ***Arranging transportation facility for employees does not tantamount to supply of service under GST.***

In Re: Messers Integrated Decisions and Systems India Private Limited [Order No. GST-ARA-116/2019-20/B-113 (Appellate Authority for Advance Ruling, Maharashtra), decided on December 16, 2021].

Facts of the case:

The Applicant had sought an advance ruling from the Authority for Advance Ruling (**"AAR"**) on the following issues:

(a) Whether part recovery of 'renting of motor vehicles services'/'cab services' from employees in respect of the transport facility provided to them would be treated as 'supply' as per provisions of GST law and whether GST was leviable on the same. If yes, how to determine the value of supply.

(b) Whether the Applicant would be eligible to claim input tax credit on 'renting of motor vehicles' service.

Judgment:

(a) The AAR held that the provision of transport facility to the employees is a welfare, security and safety measure and is not at all connected to the functioning of the business of the Applicant and does not take the Applicant's business activity forward. Further, the transport or lease/rental of vehicle service is also not the output service of the Applicant since they are not in the business of providing transport service. Rather, this transport facility is provided to employees by the third party vendors and not by the Applicant. Therefore, the AAR observed that the Applicant was not providing transportation facility to its employees, but was a receiver of such services.

(b) Consequently, the AAR held that the Applicant was not engaged in supply of service and the question of valuation or claim of input tax credit does not arise.

3. ***Electricity and Water charges paid by the Applicant to the landlord providing immovable property on lease are essential in nature and are not merely for facilitation purposes. Consequently, such amount is includible in the transaction value of supply and is chargeable to GST.***

In Re: Messers Indiana Engineering Works (Bombay) Private Limited [Order No. GST-ARA-120/2019-20/B-114 (Appellate Authority for Advance Ruling, Maharashtra), decided on December 16, 2021].

Facts of the case:

(a) The Applicant has agreed to lease out its premises to a party including access to the respective common areas of the Indiana House for a fixed amount. In addition to the provision of the immovable property on lease, the Applicant is also providing utilities,

such as electricity, water, and internal maintenance in respect of the licensed premises. The charges related to electricity/water are recovered from the lessee based on the reading shown in the meters provided by the Applicant.

(b) The Applicant had sought an advance ruling from the AAR on the issue whether the reimbursement of the electricity/water charges amount to supply or not. Alternatively, the Applicant seeks to know whether the charges can be considered as expenses incurred as a 'pure agent,' which is not includible in the value of supply for levy of tax.

Judgment:

(a) The AAR observed that in terms of the lease agreement read with the Maharashtra Rent Control Act, 1999, the payment of rent is fixed on monthly basis which is for the occupancy and also the use of the premises whereas the variable amount of electricity and water charges (at actuals), paid by the Licensee, is for effective enjoyment of the rented premises without which the occupation of the premises would not be possible. Thus, the provision of essential services is mandatory by the landlord and it is not mere facilitating the payment of electricity charges by the licensor.

(b) Therefore, the AAR held that the amounts recovered towards such electricity/water charges by the Applicant are a part of 'consideration' received in relation to renting of immovable property by the Licensor and are includible in the transaction value of supply for the purposes of levy of tax. Further, in terms of the agreement between the parties, the landlord does not fulfil the criteria to be treated as a 'pure agent' under Rule 33 of the Central Goods and Services Tax Rules, 2017 ("**CGST Rules"**).

(c) Accordingly, such electricity and water charges amount to ancillary supplies made along with the principal supply involving lease of the immovable property and is consequently, chargeable to GST.

4. ***When interpreting the nature of a contract, the form of the agreement is not important, it is rather the substance which has to be seen.***

In Re: Messers Shapoorji Pallonji and Company Private Limited [Order No. KAR ADRG 77/2021 (Appellate Authority for Advance Ruling, Karnataka), decided on December 17, 2021]

Facts of the case:

(a) The Applicant won a tender for setting up of Wet Limestone Flue Gas Desulphurisation (**"FGD"**) and operation & maintenance of the said plant.

(b) In this respect, the Applicant sought an advance ruling from the AAR on the issue *inter-alia,* whether the combined service of setting up of Wet Limestone FGD plant and operation & maintenance be considered as a composite supply and chargeable to 12% GST (i.e., rate as applicable in case of principal supply).

Judgment:

(a) The AAR observed that when interpreting the nature of a contract, the form of the agreement is not important, it is rather the substance which has to be seen. The parties may use any words they like to suit their intention and it is therefore imperative that the agreement may not be taken as it is but its nature/substance has to be seen to arrive at the correct conclusions.

(b) It was further observed that in the instant case although a single contract has been made for setting up of Wet Limestone Flue Gas Desulphurisation (FGD) plant, and also the operation & maintenance of the said plant, there is clear demarcation of the activities not only in terms of the price break up, but also from the intent of the contract. Thus, the two supplies of setting up of FGD plant and its O&M are separate supplies, not naturally bundled and not supplied in conjunction with each other but one after the other.

(c) Accordingly, the AAR held that the combined service of setting up of Wet Limestone FGD plant and operation & maintenance of the said plant cannot be considered as a composite supply and is chargeable to 12% and 18% GST, respectively.

Service Tax

5. ***If an assessee has to pay Service tax even after the introduction of GST, the right to avail credit of the same cannot be denied.***

Messers Circor Flow Technologies India Private Limited v. *Principal Commissioner of CGST and Central Excise, Coimbatore* [Final Order No. 42467 of 2021 (CESTAT, Chennai), decided on December 16, 2021].

Facts of the case:

The Appellant imported software during January 2017 to June 2017 and paid Service tax belatedly under reverse charge in March 2019 by way of self-assessment. After introduction of GST with effect from July 1, 2017, as the Appellant could not avail CENVAT credit, it filed an application for refund of such amount. The refund claim was rejected by the Adjudicating authority on the ground that the tax has been voluntarily paid and that no credit is eligible in the GST regime. The proceedings culminated into an appeal before the Customs Excise and Service Tax Appellate Tribunal ("**CESTAT**") against such denial of refund.

Judgment:

(a) The CESTAT observed that Section 174(2) of the CGST Act states that the amended Act shall not affect any right, privilege, obligation, or liability acquired, accrued, or incurred under the amended Act or repealed Acts. In view thereof, it is clear that the liability, if any, under the erstwhile law of Finance Act, 1994 to pay Service tax would continue even after the introduction of GST. Conversely, the right accrued under the said Act in the nature of credit available under CENVAT Credit Rules, 2004 ("**CCR"**) is also protected. If the assessee has to pay Service tax even after the introduction of GST, their right to avail the credit on the same cannot be denied.

(b) The CESTAT also noted that Section 142(3) of CGST Act provides that the claims of refund of tax and duty/credit under the erstwhile law have to be disposed in accordance with the provisions of existing law and any amount eventually accruing has to be paid in cash. In view thereof, the CESTAT held that the credit under the erstwhile regime is eligible to the Appellant and such amount is liable to be refunded in cash.

6. ***When the availment of credit has not been questioned by the department in terms of Rule 14 of the CCR, the refund benefit under Rule 5 of the CCR cannot be denied on the ground of non-establishment of nexus between input and the output services.***

Messers BNP Paribas India Solution Private Limited v. *Commissioner of CGST, Mumbai East* [Final Order No. A/87307-87312/2021 (CESTAT, Mumbai), decided on December 16,2021].

Facts of the case:

The issue for consideration was whether the Appellant was eligible to refund of CENVAT Credit on export of services where no proceedings to recover CENVAT Credit wrongly availed or utilized under Rule 14 of CCR were ever initiated by the Department.

Judgment:

(a) The CESTAT observed that in the own case of the Appellant reported in *2020 (2) TMI 224 – CESTAT Mumbai*, it was held that since the CCR does not provide for establishment of nexus between the input and the output services and merely states that the benefit of refund is to be extended only on compliance of the formula prescribed therein, the denial of refund benefit on the ground of non-establishment of nexus cannot be sustained.

(b) It was further observed that if the quantum of the CENVAT Credit is to be varied or to be denied on the ground that certain services do not qualify as input services or on the ground of 'no nexus' thereto, then the same could have been done only by taking recourse to Rule 14 ibid. Accordingly, the CESTAT held that since the provisions of Rule 14 ibid had not been invoked, the refund of CENVAT Credit as claimed by the Appellant under Rule 5 ibid cannot be denied.

Customs

7. ***Refund of anti-dumping duty is not admissible where assessment of bills of entry is not challenged.***

Messers Bridgestone India Private Limited v. *Commissioner of Customs & CGST, Indore* [Final Order No. 52079/2021 (CESTAT New Delhi), decided on December 17, 2021].

Facts of the case:

The issue involved in this appeal is whether the refund of anti-dumping duty paid without challenging the Bills of entry is admissible or not.

Judgment:

The CESTAT observed that the Larger Bench of the Hon'ble Supreme Court in the case of *ITC Limited* v. *CCE, Kolkata-IV* [2019 (9) TMI 802 - Supreme Court] has categorically held that any assessment including self-assessment needs to be appealed against and in the absence of such an appeal and consequential re-assessment, no refund can be sanctioned. Consequently, the refund claim filed by the Appellant is inadmissible.

8. ***No technicality can mar the right of the parties which otherwise accrued under the substantive law.***

Messers Jindal Saw Limited v. *Chief Commissioner of Customs* [Final Order No. R/Special Civil Application No. 7861 of 2021 (Gujarat High Court), decided on December 17, 2021].

Facts of the case:

(a) The Petitioner filed a shipping bill for its exports and declared its intent to claim the benefits under MEIS. However, while filling the amount of commission in the shipping bill, the invoice value was reflected inadvertently. The Petitioner had approached the Officer for amending shipping bill as provided under Section 149 of the Customs Act, 1962 (**"Customs Act**") well within the stipulated time period of 30 days. The proper officer also passed an order noticing the genuine error and allowed the same.

(b) The Petitioner filed a prayer for manual amendment, which was duly permitted by the authorities. However, such amendment could not be reflected in EDI System due to the technical reasons, thereby denying the Petitioner the benefit under MEIS. Consequently, a petition was filed before the Hon'ble High Court.

Judgment:

(a) The Hon'ble High Court while relying on the favourable decision of *Bombardier Transportation India Pvt. Ltd.* v*. DGFT [2021(377) ELT 489 (Guj.)]* held that no technicality can mar the right of the parties which otherwise accrued under the substantive law.

(b) Accordingly, it was held that when genuineness of the export and entitlement of petitioner otherwise is not in any manner disputed, this technical glitch shall in no manner hamper the request of the petitioner of getting benefit. Hence, the Hon'ble High Court granted the benefits of MEIS as per the manually amended shipping bill.

Central Excise, Sales Tax, VAT

9. ***CENVAT Credit of input service involving transportation of employees by a manufacturer from their pick up points to their workplace by bus is in the nature of service for personal use or consumption of their employees, which is inadmissible under the CCR.***

Solar Industries India Limited v. *Commissioner, Central Excise, Nagpur* [C.E. Appeal No. 12/2019 (Bombay High Court), decided on December 22, 2021].

Facts of the case:

The Appellant had availed CENVAT Credit on transportation services which were used for commutation of its employees from a designated place to its factory located 40kms away in Nagpur. The departmental authorities disputed the availment of such credit on the ground that it amounts to services used primarily for personal use or consumption by an employee, which stands excluded from the scope of "input service" under CCR.

Judgment:

(a) The CESTAT held that by virtue of the amendment dated April 1, 2011, rent-a-cab service had been excluded from the definition of the term "input service". Further, the transportation of employees from distance of about forty kms for reaching factory is not an activity which could be said to be a part of manufacturing activity. It is merely for personal convenience of the employees to enable them to reach the premises of the factory so as to thereafter participate in the manufacturing activity.

(b) In view thereof, the CESTAT held that the CENVAT Credit is inadmissible to the Appellant on the disputed services after April 1, 2011.

10. ***Construction services used for setting up of the Effluent Treatment Plant are eligible to CENVAT Credit under CCR.***

Adroit Pharmachem Private Limited v. *CCE & ST, Vadodara* [Final Order No. A/12641/2021(CESTAT, Ahmedabad), decided on December 31, 2021].

Facts of the case:

The issue involved in the present case is whether construction services used by the appellant for setting up of Effluent Treatment Plant is eligible for CENVAT credit or otherwise.

Judgment:

The CESTAT relied upon the judgment in the case of *Ion Exchange (I) Limited* – 2018 (12) G.S.T.L. 302 (CESTAT - AHD) wherein it was held that service utilized in relation to modernization, renovation and repair of the factory definitely fall within the meaning of 'input service' even though construction of a building or civil structure or part thereof has been placed under exclusion clause of the said definition. In light of the same, the denial of CENVAT Credit was set aside and the appeal was allowed by the CESTAT.

11. ***First priority of charge over the secured assets shall be of the secured creditor and not of the State Government.***

Reliance Asset Reconstruction Company Limited v. *State of Gujarat* [R/Special Civil Appeal No 2964 of 2021(Hon'ble Gujarat High Court), decided on December 23, 2021].

Facts of the case:

The dispute pertains to the question whether the Petitioner, who is a secured creditor will have first priority to recover its dues in view of Section 26E of the SARFAESI Act, 2002 or the State will have first priority by virtue of Section 48 of the Value Added Tax Act, 2003 (**"VAT Act"**).

Judgment:

The Hon'ble High Court relied upon the case of *Bank of Baroda* v. *State of Gujarat & Ors.*, [Special Civil Application No.12995 of 2018], wherein it was held that Section 48 of the VAT Act would come into play only after determination of tax, interest, or penalty liability to be paid to the Government, which is made in terms of the SARFESI Act, 2002. In view thereof, the Hon'ble High Court observed that by virtue of Section 26E of the SARFAESI Act, 2002, the first priority of charge over the secured assets shall be of the Petitioner, who is a secured creditor and not of the State Government as contended in terms of Section 48 of the VAT Act.

Recent Notifications and Circular

No.	Reference	Particulars
1.	Notification No. 38/2021-Central Tax dated December 21, 2021	Seeks to provide for a mandatory requirement for Aadhar authentication while filing refund application and application for revocation of cancellation of registration with effect from January 1, 2022.
2.	Notification No. 39/2021-Central Tax dated December 21, 2021	Seeks to provide that Sections 108, 109 and 113 to 122 of the Finance Act, 2021 will be made effective from January 1, 2022. A brief summary of the implications of the Notification are provided below, *inter-alia*: a. The definition of supply under Section 7 of the CGST Act would gain retrospective effect from July 1, 2017, leading to a levy of tax on the activities or transactions by a person, other than an individual, to its members or constituents or vice-versa, for a consideration. This amendment effectively overcomes the decision of the Hon'ble Apex Court in *State of West Bengal* v. *Calcutta Club & Others* [Civil Appeal No. 4184 of 2009] wherein the doctrine of mutuality was applied and it was held that the services provided by the association to its members was not taxable. Consequently, paragraph 7 of Schedule II of the CGST Act has also been omitted since July 1, 2017. b. Section 16(2) of the CGST Act has been amended to state that the input tax credit in the hands of a recipient will be eligible only when the inward supplies are reported by the supplier in GSTR-1 and consequently in the GSTR-2A/2B of the recipient. This essentially implies that Rule 36(4) of CGST Rules, providing for provisional input tax credit of 5% is no longer applicable. c. Earlier Section 73 and 74 of the CGST Act provided that where the notice under the same proceedings is issued to the main person liable to pay tax and some other persons, and such proceedings against the main person have been concluded under Section 73 or 74, the proceedings against all the persons liable to pay penalty under Sections 122, 125, 129 and 130 would also be deemed to be concluded. The said Sections have been amended such that closure of parallel proceedings under

		Section 73 or 74 would not impact the proceedings under Section 129 and 130 of the CGST Act and the same would be considered independently. d. Section 75(12) of the CGST Act has been amended by way of an insertion of an explanation to grant power to the authorities to recover tax in case of difference in output liability reported in GSTR-1 and GSTR-3B. e. The power of provisional attachment under Section 83 of the CGST Act has been widened to include proceedings under Chapter XII, Chapter XIV or Chapter XV as opposed to covering only Sections 62, 63, 64, 67, 73, 74 earlier. The said power has also been amended to attach provisionally property of any person specified under Section 122(1A) of the CGST Act. f. Section 107(6) of the CGST Act, which deals with appeals to Appellate authority, has been amended to insert a proviso which specifies that an appeal under Section 129(3) of the CGST Act cannot be filed unless a sum equal to twenty-five per cent of the penalty has been paid by the appellant as pre-deposit. g. Multiple amendments have been made under Section 129 of the CGST Act, *inter-alia* , imposing a levy of penalty equivalent to 200% of tax amount in case of movement of vehicles without proper documents as prescribed. h. Section 152 of the CGST Act, which deals with bar on disclosure of information has been amended such that information relating to an individual cannot be published without prior consent and without providing an opportunity of hearing.
3.	Notification No. 40/2021-Central Tax dated December 29, 2021	Seeks to amend the following rules under the CGST Rules, *inter-alia*: a. Rule 36(4) of the CGST Rules has been amended with effect from January 1, 2022 such that input tax credit can be availed only if the suppliers have filed GSTR-1 return and the details of invoice are communicated in GSTR-2B of the recipients. b. Rule 80 of the CGST Rules has been amended to state that for the financial year 2020-2021

		the said annual return shall be furnished on or before February 28, 2022. Further, the self-certified reconciliation statement for the said financial year shall be furnished along with the said annual return on or before February 28, 2022.
4.	Notification No. 18/2021-Central Tax (Rate) dated December 28, 2021	Seeks to amend rate of various goods specified in Notification No. 1/2017-Central Tax (Rate) dated June 28, 2017.
5.	Notification No. 19/2021-Central Tax (Rate) dated December 28, 2021	Seeks to amend Notification No. 2/2017-Central Tax (Rate) dated June 28, 2017, which exempts specified goods.
6.	Circular No. 167/23/2021-GST dated December 17, 2021	Seeks to clarify the following issues with respect to GST on service supplied by restaurants through e-commerce operators (**ECOs**), *inter-alia*: a. With effect from the January 1, 2022, the liability to pay GST on the restaurant services provided and supplied through ECO will be on the ECO, including by an unregistered person. Accordingly, the ECOs will no longer be required to collect TCS and file GSTR 8 in respect of restaurant services on which it pays tax in terms of Section 9(5) of the CGST Act. b. The ECOs are not the recipient of restaurant service supplied through them. Since these are not input services to ECO, these are not to be reported as inward supply (liable to reverse charge). c. ECO shall not be required to reverse ITC on account of restaurant services on which it pays GST in terms of Section 9(5) of the CGST Act. On restaurant service, ECO shall pay the entire GST liability in cash.
7.	Press Release – 46th Meeting of the GST Council, Lucknow dated December 31, 2021	The GST Council recommended to defer the decision to change the rates in textiles recommended in the 45th GST Council meeting. Consequently, it has been clarified that the existing rates in textile sector would continue beyond 1st January, 2022.
8.	Notification No. 55/2021-Customs dated December 29, 2021	Seeks to amend Notification No. 50/2017-Cus. Dated June 30, 2017, which provides effective rates of customs duty for goods imported into India, to align various entries with HSN 2022 w.e.f. January 1, 2022.
9.	Notification No. 56/2021-Customs dated December 29, 2021	Seeks to amend Notification No. 82/2017-Cus. Dated October 27, 2017, which prescribes effective rate of duty under chapters 50 to 63 on textile products, to

		align various entries with HSN 2022 w.e.f. January 1, 2022.
10.	Notification No. 57/2021-Customs dated December 29, 2021	Seeks to amend various notifications giving exemption to electronic and defense equipment to align with HSN 2022 w.e.f. January 1, 2022.
11.	Notification No. 58/2021-Customs dated December 29, 2021	Seeks to amend Notification No. 11/2018-Cus. dated February 2, 2018, which exempts specified goods from the whole of levy of Social Welfare Surcharge, to align with HSN 2022 w.e.f. January 1, 2022.
12.	Notification No. 59/2021-Customs dated December 29, 2021	Seeks to amend Notification No. 53/2017-Cus. Dated June 30, 2017, which seeks to levy Special Additional Duty on the goods specified in the Notification, to align with HSN 2022 w.e.f. January 1, 2022.
13.	Notification No. 78/2021-Customs dated December 29, 2021	Seeks to amend various anti-dumping duty notifications to align with HSN 2022 w.e.f. January 1, 2022.
14.	Notification No. 61/2021-Customs dated December 31, 2021	Seeks to extend exemption from basic Customs duty to COVID-19 Vaccines until June 30, 2022.
15.	Notification No. 108/2021-Customs (N.T.) dated December 31, 2021	Seeks to amend the Schedule for Drawback on exports of goods.
16.	Notification No. 48/2015-2020 dated December 31, 2021	Seeks to extend the last date of submitting applications under MEIS, SEIS, ROSCTL, ROSL and 2% additional ad hoc incentive (under para 3.25 of FTP) till January 31, 2022.
17.	Circular D.O. F. No. 524/11/2021-STO(TU) dated December 20, 2021	Seeks to clarify that the new (seventh) edition of the Harmonized System (HS) nomenclature, HS-2022, shall come into force from January 1, 2022 and has introduced significant changes to the Harmonized System with a total of 351 amendments at the six-digit level, covering a wide range of goods. Necessary changes were brought through the Fifth Schedule to the Finance Act. 2021, in order to align the first schedule of Customs Tariff Act 1975 with the HS 2022, which shall come into effect from January 1, 2022.

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