Tax INFORM

A Fox Mandal & Associates publication - for private circulation only.

Issue XLIX | February 2025



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DIRECT TAX

A. Recent Case Laws

K. Krishnamurthy v. Deputy Commissioner of Income Tax (Civil Appeal No. 2411 of 2025)

SC upholds penalty under S. 271AAA for undisclosed income found during the course of a search.

The Supreme Court has opined that the expression 'found in the course of search' carries an expansive meaning. It does not solely refer to documents discovered on the Assessee's premises during the search. In some cases, a search of the Assessee may result in a search of another individual or further investigations or interrogations of third parties. All such actions and recoveries would fall under the definition of 'found in the course of search'.

In this case, a Memorandum of Understanding (MOU) was entered into between Hashim Moosa and the Assessee and Surendra Reddy. In accordance with the MOU, Rs.10 Lakh was paid to the procurers for arranging the facilitation of the transfer of land from the landowners to Hashim Moosa/his nominees. As a consequence of the search and seizure operation under Section 132 of the Income Tax Act, 1961, an income of Rs. 2.27 Crore was disclosed. On issuance of notice to the Appellant calling for return of income for Assessment Year (AY) 2011-12, the Appellant disclosed a total income of Rs.4.77 Crore for the year 2010-11, relevant to AY 2011-12.

The Revenue Authority imposed a penalty under Section 271AAA of the Act for non-payment of tax and penalty following a show cause notice (SCN), considering the entire disclosed income as undisclosed. The Commissioner of Income Tax (Appeals) [CIT(A)] allowed the Assessee's appeal for AY 2010-11, but the Income Tax Appellate Tribunal (ITAT) and High Court of Karnataka upheld the penalty for AY 2011-12.

The Court rejected the Assessee's argument that the land transactions were discovered through sale deed copies obtained from the society rather than during the search at the Assessee's premises. It held that the sale deeds were gathered as part of the search process, making them relevant to the search. Since the Assessee did not admit the Rs. 2.49 Cr income during the search but disclosed it later (i.e., after the Revenue Authority requested the sale deeds), the Court found that the exception under Section 271AAA(2) of the Act does not apply. Consequently, the penalty under Section 271AAA(1) of the IT Act was deemed to apply only to the Rs. 2.49 Crore undisclosed income found during the search.

Vinubhai Mohanlal Dobaria v. Chief Commissioner of Income Tax (Civil Appeal No. 1977 of 2025)

SC allows compounding and holds Assessee's offence as 'first offence' under 2014 guidelines.

The offence as alleged to have been committed by the Appellant under Section 276CC of the Income Tax Act, 1961, for AY 2013-14 was held to be covered by the expression "first offence" as defined under Guidelines for Compounding of Offences 2014. Hence, the compounding application preferred by the Appellant could not have been rejected by Respondent No. 1 on this ground alone. Subsequent furnishing of the return of income by the Assessee within the time limit prescribed under Section 139(4) of the Act or before prosecution is initiated does not alter the fact that an offence under Section 276CC of the Act has been committed on the day immediately following the due date for furnishing return of income.

In this case, the Assessee had filed his income tax returns belatedly for AY 2011-12 and AY 2013-14. The Revenue Authority accepted the compounding application for AY 2011-12 but rejected the application for AY 2013-14. This decision was upheld by the Gujarat High Court. The Revenue Authority argued that as the offence for AY 2013-14 occurred after a show-cause notice (SCN) for AY 2011-12 was issued, it did not qualify as a "first offence" under the 2014 Guidelines. The Assessee challenged the same before the Supreme Court.

The Supreme Court allowed the Special Leave Petition filed by the Assessee and held that the High Court erred in rejecting the writ petition filed by the Assessee. Further, the Court held that the primary objective of the prosecution provisions under Chapter XXII of the Act is to punish individuals found guilty of tax evasion and related offences while also serving as a deterrent to those considering evading their tax obligations. However, when an Assessee voluntarily comes forward to disclose the offence, it cannot be presumed that they had the intention to evade taxes.

Reliance Industries Limited v. Commissioner of Income-tax and Ors. (Writ Petition No. 772 of 1999)

Assessment orders issued in the name of non-existent entities post-amalgamation are void ab initio: Bombay HC.

The Bombay High Court held that the assessment orders passed in the name of a non-existent entity post-amalgamation are void and without jurisdiction. The court emphasised that once an entity ceases to exist due to a merger or amalgamation, tax assessments must be made in the name of the amalgamated entity.

In this case, the assessment orders issued in the name of Reliance Polypropylene Limited (RPPL) and Reliance Polyethylene Limited (RPEL) (erstwhile subsidiaries of Reliance Industries Limited (RIL), which had been merged into RIL w.e.f. January 1, 1995) were challenged by RIL. In spite of the merger and the Revenue Authority having knowledge of the amalgamation order, the assessment orders were issued in the name of RPPL and RPEL for the years 1993-94 to 1995-96. RIL argued that the assessments were void as the same were issued against non-existent entities, whereas the Revenue Authority argued that RIL could not challenge the validity of the orders as RIL had participated in the assessment proceedings.

The Bombay High Court, while ruling in favour of RIL, held that the assessment orders were void ab initio since they were issued in the name of non-existent entities. The Court relied on the Supreme Court's decision in PCIT (Central)-2 v. M/s. Mahagun Realtors (P) Ltd. (2022 443

ITR 194 (SC)) and Principal Commissioner of Income Tax, New Delhi v. Maruti Suzuki India Ltd. ((2019) 416 ITR 613), reaffirming that jurisdictional defects in assessment orders cannot be cured merely because the Assessee participated in proceedings. Consequently, the assessments in question were set aside. However, the Revenue Authority was permitted to initiate fresh proceedings against the amalgamated company, RIL, in accordance with the law for assessing income in the hands of the amalgamated company.

Kiran Harsukhlal Hemani v. Union of India and Ors. (Writ Petition No.2940 of 2021) and Bombay Slum Redevelopment Corporation Pvt. Ltd. v. Union of India and Ors. (Writ Petition No.3004 of 2021)

Bombay HC upholds CBDT notification limiting S. 80-IB(10) benefit for slum redevelopment project.

Considering that the benefit of notified schemes for reconstruction or redevelopment of slum areas under Section 80-IB(10) of the Income Tax Act, 1961, was introduced prospectively from April 1, 2005, the Bombay High Court held that the proviso to such Section cannot be given a retrospective effect to projects approved before April 1, 2004. As the legislature did not grant retrospective effect to the proviso, the Central Board of Direct Taxes (CBDT), as a delegate, lacked the authority to extend its applicability to earlier projects through any notification.

In this case, both petitioners challenged CBDT's corrigendum issued on January 5, 2011 (CBDT Notification), which restricted the benefit of the proviso to Section 80-IB(10) of the Act to projects approved between April 1, 2004, and March 31, 2008. The Assessee contended that as Section 80-IB(10)(a)(i) of the Act referred to housing projects approved before April 1, 2004, the proviso should also apply to only such projects. The Revenue Authority argued that the corrigendum merely aligned the principal notification with the date on which the proviso came into effect and that the legislature had not intended retrospective application.

The Bombay High Court dismissed the petitions and upheld the CBDT Notification. The Court accepted the argument of the Respondents and held that CBDT's notification merely aligned the effective date and that the legislature had not intended retrospective application. Consequently, the petitioners' request to claim deductions under Section 80-IB(10) of the Act for projects approved before April 1, 2004, was denied.

Pr. Commissioner of Income Tax v. Vedanta Ltd. (ITA 88/2022)

Assessments in the name of non-existent entities cannot be cured u/s 292B, says Delhi HC.

The Delhi High Court has held that an assessment order in relation to Transfer Pricing (TP) issued in the name of a non-existent entity is legally unsustainable, and such an order cannot be rectified under Section 154 or Section 292B of the Income Tax Act, 1961. Once a company ceases to exist due to amalgamation, failure to make assessments made in the name of the amalgamated entity renders the order void.

In this case, Cairn India Ltd. (Cairn) merged with Vedanta Ltd. (Vedanta), effective from April 1, 2017. Despite being informed of the merger, the Transfer Pricing Officer (TPO) issued a TP order under Section 92CA(3) of the Act in the name of Cairn India Ltd., which had ceased to exist. Subsequently, the Assessing Officer (AO) issued a draft assessment order in the name of 'Vedanta Limited (Formerly known as Cairn India Ltd.)', failing to recognise Vedanta as the successor entity. The Revenue Authority attempted to rectify this as a clerical error under Section 154 of the Act, however, the Income Tax Appellate Tribunal (ITAT) ruled in favour of Vedanta and held the assessment to be invalid. Subsequently, the Revenue Authority challenged the ruling of ITAT before the Delhi High Court.

The Delhi High Court dismissed the Revenue Authority's appeal and while relying on the Supreme Court's ruling in Principal Commissioner of Income Tax, New Delhi v. Maruti Suzuki (India) Limited ((2020) 18 SCC 331) and the co-ordinate bench decision in International Hospital Limited v. DCIT Circle 12(2) v. (2024 SCC OnLine Del 6730), held that that assessments in the name of non-existent entities are fundamental errors that cannot be rectified under Section 292B. Finally, the Court rejected the Revenue Authority's reliance on Sky Light Hospitality LLP v. Assistant Commissioner of Income-tax (2018 SCC OnLine Del 7155), ruling that the facts in Vedanta's case were materially different.



B. Notifications/Circulars

Circular No. 1/2025, dated January 21, 2025

The Central Board of Direct Taxes (CBDT) has introduced Rule 6GB under the Income-tax Rules, 1962, specifying conditions for non-resident assessees engaged in the business of cruise ship operations under Section 44BBC of the Income-tax Act, 1961. The presumptive taxation regime under Section 44BBC was introduced vide the Finance (No.2) Act, 2024, to promote the cruise-shipping industry and enhance the participation of international cruise ship operators in India.

The conditions for availing of the special provisions under said Section include:

1. Operating passenger ships with a capacity of over 200 passengers or a length of at least 75 meters, providing leisure and recreational services with dining and cabin facilities.
2. Operating scheduled voyages or shore excursions that call at a minimum of two different Indian sea ports or the same port twice.
3. Ensuring the primary purpose of the ship is to carry passengers and not cargo.
4. Adhering to operational procedures and guidelines set by the Ministry of Tourism or Ministry of Shipping.

These provisions aim to facilitate tax compliance and regulatory clarity for non-resident entities operating cruise ships in India.

The Central Board of Direct Taxes (CBDT) has issued updated guidance for application of the Principal Purpose Test (PPT) under India’s Double Taxation Avoidance Agreements (DTAAs) to curb revenue leakages.

For ensuring parity and uniformity in the application of the PPT provision under India's DTAAs, it was clarified that the PPT provision is intended to be applied prospectively. Accordingly, the PPT provision under India's DTAAs shall apply as follows:

a. For DTAAs where the PPT has been incorporated through bilateral processes (such as Chile, Iran, Hong Kong, China, etc.) from the date of entry into force of the DTAA or the Amending Protocol incorporating the PPT, as the case may be.
b. For DTAAs where the PPT has been incorporated through the MLI-from the date of entry into effect of the provisions of the MLI with respect to the DTAA specified in Article 35 of the MLI, as under:
    i. with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after the first day of the previous year that begins on or after the latest of the dates on which the MLI enters into force for the Contracting Jurisdictions to the DTAA:
    ii. with respect to all other taxes levied by India for previous years beginning on or after the expiration of a period of six calendar months from the latest of the dates on which the MLI enters into force for the Contracting Jurisdictions to the DTAA.

For India, the date of entry into force of the MLI is October 1, 2019. The date of entry into force for the DTAA partner needs to be ascertained using OECD's MLI database. For the above purposes, the previous year shall be as defined in section 3 of the Income-tax Act. 1961.

The circular explicitly clarifies that the grandfathering provisions contained in the DTAAs, including those with Singapore, Mauritius, and Cyprus, shall be excluded from the application of the PPT.

Click here to read the circular.

Notification No. 8/2025, dated January 20, 2025

The Central Board of Direct Taxes (CBDT) has issued guidance on the application of the Principal Purpose Test (PPT) introduced in India's Double Taxation Avoidance Agreements (DTAAs) through the Multilateral Instrument (MLI) and bilateral agreements. The PPT aims to prevent treaty abuse by denying benefits where obtaining tax advantages was one of the principal purposes of an arrangement unless it aligned with the treaty's object and purpose.

The circular clarifies that the PPT provision applies prospectively, with effective dates based on the DTAA amendment process—either through bilateral agreements or the MLI. Additionally, it confirms that grandfathering provisions under the India-Cyprus, India-Mauritius, and India-Singapore DTAAs will remain unaffected by the PPT. The tax authorities may refer to supplementary guidance from BEPS Action Plan 6 and the UN Model Tax Convention to ensure uniform implementation.

In an order issued on January 20, 2025, the Ministry of Finance addressed the challenges caused by certain circumstances and extended relief to taxpayers who were unable to apply for the Vivad Se Vishwas Scheme previously, and subsequently, more taxpayers will be able to settle their pending income tax disputes by applying for the Vivad Se Vishwas Scheme, 2024.

The Central Government has made the following Order to remove the difficulties, namely:

i. in the case of such a person, aforesaid appeal shall be considered as pending as of the 22nd day of July, 2024, for the purposes of the said Scheme;
ii. such a person shall be considered as an appellant for the purposes of the said Scheme;
iii. in such a case, disputed tax shall be calculated on the basis of such appeal; and
iv. the provisions of the said Scheme and the rules framed thereunder shall apply accordingly in such a case.

Click here to read the notification.

INDIRECT TAX

Goods & Services Tax

A. Recent Case Laws

Union of India and Ors. v. Shantanu Sanjay Hundekari and Anr. (Special Leave Petition (Civil) Diary No.55427/2024)

SC quashes tax demand against employee for company's liability.

The Supreme Court has held that unless explicitly provided by law, vicarious liability cannot be imposed on an employee for the failure of the employer company to fulfil tax obligations.

In this case, the Revenue Authority had issued show cause notices (SCNs) to the employee, demanding the recovery of Rs. 3,731 Crores, which was the liability of the employer company. The Bombay High Court quashed the notices issued to the employee, holding that Section 122(1-A) and Section 137 of the Central Goods and Services Act, 2017 (CGST Act) do not support the imposition of vicarious liability on an employee. The High Court further held that the actions of the Revenue Authority were "highly unconscionable and disproportionate", and the notices served as a means to threaten and pressurise the employee.

Hence, the Supreme Court dismissed the appeal filed by the Revenue Authority and upheld the High Court's reasoning that the employee could not be held liable for the employer company's tax dues. However, the question of law in relation to Section 122(1-A) and Section 137 of the CGST Act is kept open by the Supreme Court.

M/s. Graphite India Ltd. v. State of Bihar and Ors. (Special Leave Petition (Civil) Diary No(s). 50988/2024)

No cash refund for unclaimed pre-GST credit: SC.

The Supreme Court has held that transitional credit under the GST regime is only available as a set-off against tax liability and cannot be refunded in cash. Unless a claim is made in TRAN-01 within the prescribed or extended timeframe, there can be no claim raised for credit of input tax and its set-off nor for a refund in cash.

In this case, the Assessee had filed TRAN-01 to carry forward income tax credit (ITC) from the VAT regime but failed to claim a portion of the credit due to the unavailability of statutory C-Forms. Later, the Assessee sought to recover the unclaimed amount, arguing for either a credit or cash refund. Despite the entire ITC being enabled to be carried forward, the portion not claimed for carry forward was not allowed for a set-off since only a lesser portion was claimed for carry forward in GSTR TRAN-1. By not claiming a portion of the ITC for carry-forward, even during the extended time period, the Assessee became ineligible to claim any refund in cash

or set-off as ITC. Therefore, the Patna High Court held that the Goods and Services Tax law does not permit the Assessee to make belated claims or refunds of transitional credit in cash. The Supreme Court dismissed the Assessee's Special Leave Petition (SLP), affirming the order passed by the Patna High Court.

Rashid Proprietor of MS Enterprises v. Union of India and Ors. (WP(C) 1635/2025 and CM APPL. 7966/2025)

Delhi HC sets aside order on GST registration cancellation on grounds of 'cryptic' allegations.

It was recently held that the cancellation of Goods and Services Tax (GST) registration without proper reasoning, material disclosure, or an opportunity for a hearing violates principles of natural justice. The Show Cause Notice (SCN) must clearly specify the grounds for cancellation, and the Assessee must be given a fair opportunity to respond.

In this case, the Assessee had challenged the cancellation of his GST registration based on two SCNs issued to him. The first SCN in relation to suspicious purchases was subsequently dropped on receipt of the petitioner's response. However, a second SCN was issued, which was cryptic and raised two grounds for cancellation. Firstly, the firm was not conducting any business from the declared place of business, and secondly, the Assessee was involved in passing off inadmissible ITC without the actual supply of goods and services. The Assessee had filed a brief reply, but the same was not considered, and no date or time for a personal hearing was mentioned in the impugned SCN, and neither was any hearing fixed subsequently. Following the same, the Assessee's registration was cancelled, and his application for revocation was subsequently rejected.

The Delhi High Court quashed the cancellation order issued by the Revenue Authority, on the grounds that, the first allegation was found to be contrary to the physical verification report which clearly records that at the time of the physical verification, the petitioner himself was present and he was dealing in scrap material and the firm was also found functioning, and that the basis of the second allegation has not been furnished to the Assessee.

Tirumala Balaji Marbles and Granites v. Assistant Commissioner St and Ors. (Writ Petition No. 1200/2025)

Residency not a bar for GST registration: Andhra Pradesh HC.

The Andhra Pradesh High Court has held that the Goods and Services Tax (GST) registration cannot be denied solely on the ground that the applicant-petitioner does not belong to a particular state where the registration is being sought and that the authorised representative, put forward by the applicant-petitioner, does not belong to that state as well. Such a restriction

is not supported under the GST Act or Rules, and such a restriction violates the fundamental right to conduct business under Article 19 of the Constitution of India.

In this case, the applicant-petitioner had applied for a GST registration in the state of Andhra Pradesh, but the application was rejected on the ground that there would be scope for tax evasion, as none of its authorised representatives were from the state of Andhra Pradesh. Aggrieved by the said order of rejection, the applicant-petitioner filed a writ petition before the Andhra Pradesh High Court.

The Andhra Pradesh High Court allowed the petition and set aside the order of rejection on the ground that the applicant-petitioner cannot be deprived of his right to carry on trade and business in the state of Andhra Pradesh. Hence, the Respondents were directed to grant registration to the applicant-petitioner under the A.P. Goods and Services Tax Act.

Kamala Stores & Anr. v. State of West Bengal & Ors. (WPA 25280 of 2024)

Calcutta HC condones delay in filing appeal considering lack of knowledge of GST portal.

The lack of proper knowledge of the Goods and Services Tax (GST) portal has considered to be a reasonable explanation for the delay in filing an appeal.

In this case, the Revenue Authority had initiated proceedings under Section 73 of the Central Goods and Services Tax Act (CGST Act), leading to an order under Section 73(9) of the CGST Act. The appeal of the Assessee filed under Section 107 of the CGST Act was rejected by the Revenue Authority on the ground that it was barred by time. The Assessee argued that the delay of 79 days was due to the lack of knowledge and unfamiliarity with the GST portal and that the appellate authority failed to consider this explanation before dismissing the appeal. The Revenue Authority contended that the appellate authority could condone only a limited period of delay.

The Calcutta High Court held that the Revenue Authority erred in rejecting the Assessee's appeal on the ground of limitation without properly considering the application for condonation of delay. Further, the Court also held that the reasoning of the Revenue Authority ran counter to the observations made by the division bench of the Calcutta High Court in the case of S.K. Chakraborty & Sons v. Union of India & Ors. (2023 SCC Online Cal 4759). The Revenue Authority was directed to hear and dispose of the appeal on merits after granting the Assessee an opportunity for a hearing.

B. Notifications/Circulars

Circular No. 246/03/2025-GST, dated January 30, 2025

It is clarified that late fee under sub-section (2) of section 47 of the CGST Act, is leviable for the delay in furnishing of complete annual return under section 44 of the CGST Act, i.e. both FORM GSTR-9 and FORM GSTR-9C (where FORM GSTR-9C is also required to be furnished) and the late fee shall be payable for the period from the due date of furnishing of the said annual return up to the date of furnishing of the complete annual return i.e. FORM GSTR-9 and FORM GSTR-9C. It is also to be noted that late fee is not separately leviable for delayed furnishing of FORM GSTR-9 and delayed furnishing of FORM GSTR-9C, but has to be calculated for the period from the due date of furnishing of annual return under section 44 of the CGST Act till the date of furnishing of complete annual return i.e.:

i. in cases where FORM GSTR-9C is not required to be furnished, the date of furnishing of FORM GSTR-9;
ii. in cases where FORM GSTR-9C is required to be furnished along with FORM GSTR-9,
    a. the date of furnishing of FORM GSTR-9, if FORM GSTR-9C is furnished along with FORM GSTR-9; or
    b. the date of furnishing of FORM GSTR-9C, if FORM GSTR-9C is furnished subsequent to the furnishing of FORM GSTR-9.

Further, vide notification No. 08/2025-Central Tax dated January 23, 2025, the late fee in respect of delayed filing of complete annual return for any financial year up to FY 2022-23 has been waived, which is in excess of the late fee payable under sub-section (2) of section 47 of CGST Act up to the date of furnishing of return in FORM GSTR-9 for the said financial year, if the reconciliation statement in FORM GSTR-9C is furnished on or before March 31, 2025.

Accordingly, in cases where reconciliation statement in FORM GSTR-9C was required to be furnished along with the return in FORM GSTR-9, but was not furnished so for any financial years up to FY 2022-23, and has been furnished subsequently on or before March 31, 2025, then no additional late fee shall be payable for delayed furnishing of FORM GSTR-9C which is in excess of the late fee payable under section 47 up to the date of furnishing FORM GSTR-9 for the said financial year. Further, no refund shall be admissible in respect of any amount of late fee already paid in respect of delayed furnishing of FORM GSTR-9C for the said financial years.

Click here to read the circular.



Notification No.1/2025-Central Excise, dated February 1, 2025

Exercising its powers under Section 5A(1) of the Central Excise Act, 1944, the Central Government has amended notification No. 11/2017-Central Excise dated June 30, 2017. The amendment extends the implementation timeline for additional excise duty on unblended diesel from 2025 to 2026.

Click here to read the notification.

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