



**INTERVIEW WITH ATUL VIJ  
FOUNDER - TEXM2 CONSULTING**



**" Krishna advises setting a bold and ambitious goal, focusing on the journey towards it without worrying about the outcome, and making the milestones adjustable "**

**Atul Vij**

**Article on Self driving Car  
& Automation**



**Raghav Goel  
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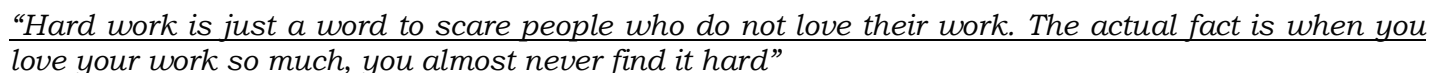
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**NEWSLETTER APRIL 2023**





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***We believe that***

***“If you want to go fast – Go Alone . If you want to go far – Go Together”***

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# From the Desk of Honorary Chief Editor



## Dear Readers

As we enter a new financial year, it's an excellent opportunity for organizations to reflect on their past performance and set new goals for the future. It's a time to take stock of what has worked well and what needs improvement, and to devise strategies that will help achieve financial success. This new financial year also presents an opportunity to evaluate the effectiveness of financial systems and processes and make necessary changes to improve efficiency. With the right mindset, tools, and strategies, organizations can set themselves up for a profitable and successful financial year ahead.



It's my pleasure to present the April edition of our newsletter. As always, we have curated an exciting collection of articles, Interview, and legal updates that we believe will keep you engaged and informed.

Our Interview with Mr. Atul Vij, an industry expert in profit maximization and turnaround, shed light on the significance of profitability for an organization. He stressed that profit is not only important for the financial health of a company, but it also helps in creating value for all stakeholders. Atul emphasized that a strategic focus on profit maximization can lead to sustainable growth and long-term success. His insights on the importance of profit provide valuable guidance for organizations looking to achieve financial stability and create value for all stakeholders.

I hope that this interview has been informative and thought-provoking for you. I always strive to bring you the most interesting and relevant content, and I look forward to hearing your feedback on this and other articles in our newsletter.

Knowledge is Power, Power provides Information; Information leads to Education, Education breeds Wisdom; Wisdom is Liberation. People are not liberated because of a lack of knowledge.

Like previous editions, in this newsletter, readers will be able to find all relevant circulars, notifications, press releases, and miscellaneous communications related to Direct Taxes and Indirect Taxes for March 2022 & a brief look at the budget.

Thank you for your continued support. We hope that you will find this month's edition of our newsletter informative and valuable, and we look forward to your feedback and suggestions.

### Quote for the month

**"Hard work beats talent when talent doesn't work hard." - Tim Notke**

Moradabad  
21<sup>th</sup> April 2023

With regards,

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# Interview of **Atul Vij**

## Founder - Texm2 Consulting



**Atul Vij** is Founder of Texm2Consulting who are specialising in industry turnarounds. He is also Director in a German company he had turned around and Partner in Deutsche Karriere, engaged in recruiting for placement exclusively in Germany.

Mr. Vij holds Masters in Business Administration from Institute of Management Technology (IMT) in year 1989 and did a 1-year Executive Programme in Growth Strategies for Business Leaders from Indian Institute of Management, Calcutta in year 2020.

He executes business turnarounds and is currently working on 16<sup>th</sup> turnaround. He is a former Vice President of Uno Minda Group & Head Business Excellence of Intex.

Mr. Vij has a mastery over designing, executing systems to enable business turnarounds in 6 to 10 months, phenomenal growth in top and bottom line. (e.g., Rs 300 cr to Rs 6500 cr in 11 years in an Auto component company; increasing production from 30,000 to 50,000 mobiles a day with 1/3<sup>rd</sup> less workforce without any capex in less than 3 months).

Mr. Vij received National ACE Award for Manufacturing Excellence in 2012 from SAP, recognised as amongst Top 100 Future CIOs in Dec'12 by 9.9 Media, Received 'CIO Master in Business Intelligence' award in Mar'13 from Network 18. He is in Jury/ as an Assessor at FICCI, CII, ACMA for awards on Quality, Business Excellence, Cost maturity awards for Large/ MSME.

Mr. Vij is an inspiration/role model to young professionals who dream to excel their professional life's irrespective of challenges being faced personally & professionally.



**1. CA Arjit Agarwal** - On behalf of AASquare Advisors LLP, I express my gratitude for taking the time to share your professional journey with us on the theme of "Importance of Profit for an organization".

**Atul Vij** - We are all here for the purpose of contributing to something, and Entrepreneurs are racing for wealth creation. I have been focused on enabling systems, employees towards growth in profits. The profitability% and profits both need to grow. The profits get reinvested into the business to create even further value addition. This will keep the organization in the lead position in their niche and help stay away from price wars/ business in survival mode. Any chaos or industry upheaval becomes a trigger for higher growth and better value addition, for what the industry needs.

Focus on survival or just on sales is not enough and business cannot be sustained. The right measure is profits, profitability, and sales trend.

Being content with a small percentage increase in profit is like malignancy which will show up someday. It will start with cash flow issues and will blow up into business survival issues.

**2. CA Arjit Agarwal** - With your extensive 30 years of industry experience, could you share some of your valuable insights and lessons that could serve as a guide for newcomers aspiring to join the corporate world?

**Atul Vij** - They should not count the experience in years. It may give a false sense of satisfaction. The industry is changing so fast, the degree to which changes are happening is exponential. Now we





can accomplish in 3 years what would have taken us 5 or maybe 10 years earlier. The newcomers are a harbinger of change, new thoughts.



Fortunately, I was groomed this way from my first job at DCM as a Management Trainee. We were not expected to align with the existing system, we were forced to think fiercely independently and lead breakthroughs. I remember my 1<sup>st</sup> assignment was for changing distribution network in erstwhile UP and sales increased by 330% in 3 months. The focus must be on execution.

In 1997 I was at McKinsey and our client SAIL had insisted on execution of Business turnaround and not limited to strategic/ advisory.

In 2003, when I joined Industry, my boss clearly told me “Not to become like them”, he was categorical that I have to lead the change and not be part of status quo.

If I was to give top 3 inputs to operate in this mode, it would be:

1) be fearless and take calculated risks (both data, and judgement/ insights gathered); it was this aspect that gave me the courage to accept leading business turnarounds in industries, where I had no previous exposure. Take inputs, advice, insights and process them to meet the objective. Do not take advice as instructions, else the status quo will stay, and no breakthroughs will happen.

2) Ask questions, be curious, explore as if to reestablish what works/ does not work/ has stopped to work, or offers a new potential.

In a turnaround at a GPI group company, I was told by R&D head that I could not make any change in their process, material specs, supplier sourcing, and it seemingly left nothing to change. And this curiosity and exploration gave me ways and we reduced yield loss in their fastest selling product from 11% to 0.75%, saving crores. This was done respecting all constraints imposed.

3) Don't be a lone crusader, you will get crucified in politics. Be an inspiration, engage so well with all that peers, subordinates and seniors love to have you along.

In a business turnaround that I was leading, the plant head was from IIT Kanpur, and they had a TAA with the global giant. I ensured that I was not proving them as ones who failed, I worked as a person who catalyzed the improvement which they wanted to have but could not spend time on. In this case company was in severe losses for 7 years and we had a whopping profit gain of 17% net, as against the 12% that we had committed at the beginning. This additional 5% came due to the focus of taking everyone along, sharing the credit with all.

**3. CA Arjit Agarwal** - How would you define success and what steps would you recommend to achieve it, from your perspective?

**Atul Vij** - Success DOES NOT come alone. Success is a twin, and the twin is systems.

I will give another analogy that my mentor had given me. There can be many tools, techniques that we master and deploy, and suit them to the requirement. These tools are like various keys. But all the keys don't work everywhere, and “systems” is one master key which works. Use the Systems to be in choice of which tool to deploy and not the other way round.

Success always comes with the right systems.

I was trained on “systems that run the systems” in Japan, and my mentor I was grilled/ groomed to examine everything from Systems perspective. I would even look at organisation structure as organization design, on facilitating information flow and expediting right decisions to enable Organization to get ahead of competition with the design.

Be resourceful and not resource oriented. My favorite movie was “Mission Mars” which highlights this aspect.

When I was working at M/s Intex, they had the best experts for every function. By adopting this “systems behind systems” perspective I led 10 projects which on culmination gave an increase in production from 30000 mobiles/day to 50000 mobiles/day, with 1400+ workforce instead of 2000+, reduced inventory to 1/3<sup>rd</sup> levels and the early warranty from 5% to less than 2.3%.

So, Question everything and design the solution from Systems perspective. Examine every improvement from the system's perspective – how to sustain, how to cross deploy elsewhere. In case of failure, see what feedback it gives, what to change/ align across. Ensure every problem, every complaint, every near miss gets captured and take it as an input to design the new solution from Systems perspective.

This is the “Master key” I had mentioned in previous question.

**Atul Vij** - Yes. Provided you are hungry and demanding more as a Leader, and inspiring, supporting the teams to do so. I would like to share an anecdote about Steve Jobs. He wanted the new Apple phone to be slim and light. He was given a demo of an ultra slim phone by his team, and he did not accept it. You know why? He put the phone into the water and bubbles came out. He said there is still space inside, make it better.

Stay hungry and set goals; inspire people to do their best. I will share this with just one illustration:

When I was in the auto components sector, the rejection levels indicated scope to improve. Just like the air bubbles in Apple phone example above. We set a target of 1/10<sup>th</sup> reduction in rejections across each stage of production, and people protested it as unrealistic. So worked on the systems driving the CFTs (cross functional team) and QCs (quality circles for quality, productivity), the employee engagement in CFT/QC across and targets setting. The way the system was designed we achieved 1/10<sup>th</sup> rejection across supply chain stages and did not drop this over the 11-year period I was there. Quality is a big driver for improving share of business in Auto OEMs and became a major contributor to the 20x growth.

- 1) Keep analyzing data for wastages/ non value add and target elimination of the biggest reason every 3 months.
- 2) Ensure that the above improvement is sustained irrespective of any changes in the workforce; deploy this across horizontally and measure for any gaps.
- 3) Drive the targets cascading from top goals to project goals to daily level miss/ achieve.

I am not talking any jargon here, for sake of simplicity. This has worked in growth and in every business turnaround that I have led.

These results drive passion across teams, across hierarchy. Ensure the organization design and policies are attuned for recognition.

It's the integrated systems approach that works and sustains the non-stoppable growth phenomenon.

- 5. CA Arjit Agarwal** - A true leader not only leads but also develops other leaders. What is your perspective on this?

**Atul Vij** - This is the essence. Everyone in my team is my reflection. My mentor had said that systems need to ensure that in 3 years a complete change of role happens, with the role delegated to subordinate who is capable and systems that are better error proofed.

The key is in the Organisation design. The authority delegation, employee empowerment, process deskilling, automation, employee skill upgradation/ process deskilling, all happen in an aligned manner.

I add further to the concept of RACI (responsibility, accountability, controller, informed) by making it RACIQ. Q stands for quality design inbuilt in each process, by the person in charge of systems (I will say systems behind the systems!)

Many times, people could complain that employees are of less caliber, or time is too short. In such cases, support them in leading the change and do not accept any reason to slow the change. Change is leadership growing inside, it's not lack stability in process.

Just as a plant grows/ humans grow, our system facilitates growth. Else buy time/needed caliber to design the changes by hiring experts to induce the change process.

In many cases new leaders get assigned, but micromanagement continues. And many times we assign reasons for failure to change in leadership, these indicate inadequate focus on the systems and should get addressed. Our Systems build this leadership muscle, and this adds to the organization competence and leadership in the industry. This is shown in top line growth, increase in profitability% and profits. The gain is seen as brand image in eyes of customers, suppliers, people eager to join such organizations. Systems are the soul.

- 6. CA Arjit Agarwal** - Sir you explained the reason for the collapse of Intex from an insider perspective. What could have been done to prevent Intex from collapsing?

**Atul Vij** - Intex MD is a prodigious Visionary and has grown the organization leveraging the



opportunities and balancing the risks. He had hired the best professionals that one could dream of. His support had enabled me to execute the productivity



gains from 30000/day to 50000/day with the supporting peers and function heads. This included operations, engineering, supply chain, costing, China product development team. For this reason, it took less than 3 months to cross deploy this gain across the plants.

The gap in my opinion was in Organization design. The organization structure seems like a rigid reporting decision making structure. The organization design is like our integrated body functions, everything is aligned blood flow, muscles, metabolism. The organization structure and systems are delicate yet a perfect balance. The controls (as in processes, authority delegation) and trust (as in employee empowerment) are in balance. At one time he had a huge number of people reporting to him (not sharing the details, with due respect). As the growth in volumes, driven by 67% increase I daily production volumes, 1/3<sup>rd</sup> reduction in manufacturing costs, 1/3<sup>rd</sup> improvement in warranty was huge – the supplier in China got tempted and played foul. On one day, the complete marketing team was cleanly taken off Intex and hired by the supplier, who had already established his factory. However, this failed for both Intex and Chinese supplier. Marketing is the KEY to volumes and this act was like stabbing the heart. The Chinese supplier or the Marketing team he uprooted was unaware of process/ system changes that led to productivity growth and quality image. The Chinese could not see the subtle changes in organization design and was riddled with manufacturing and quality issues and failed.

The COO at Intex in my opinion would have played a key role in keeping the rest of the structure together, so that Intex could plan their next move. It's the organization design, systems and the ability to bond with the team that creates prolonged success.

**7. CA Arjit Agarwal** - During the implementation of SAP for a top Indian manufacturing company with a global presence, what was the most significant practical challenge you encountered, and how did you overcome it?

**Atul Vij** - The challenges are of two types, first at disciplinary level to ensure accuracy, timeliness and relevance. Second challenge was to get the strategic gains affecting profitability, customer share of business, speed of new product development and stabilization, inventory levels affecting cash flow, project cost controls and time taken for stabilization of new manufacturing units.

As per a Deloitte study, a vast majority of organizations (40%-50%) either fail to deploy SAP or get excessively delayed. Deloitte report also indicated that only 10% leverage SAP to maximum. Our endeavor was to be in this 10% category leveraging SAP fully.

The typical challenges faced by nearly all organizations, include:

- Business heads averse to change (legacy Systems, BaaN in place),
  - Delays in streamlining adoption of SAP, timely trials, testing to ensure no problems later
  - Lack of timely availability of funds/ cash flow not supporting,
  - Manufacturing units do not spare the key people needed at time of configuration and trials.
- Problems are faced after SAP implementation and reports are wrong, leading to a bypass of SAP.
- Middle management is not able to accept the controls set by SAP, and feel their controls are better.
- And so many.

We addressed all the above through systems and review processes defined.

This helped as our SAP reports turned out to be accurate, MRP was taken from SAP, costing was correct, and inventory close to accurate.

I am not getting into how we deployed to address both the challenges; however, our deployment was assessed by SAP, and also by our auditors Deloitte, Ernst & Young.

I received 4 national awards for the above – the 2 which relate to organization competence were, ACE award for manufacturing Excellence, CIO Business Analytics award.

The other 2 awards for top 100 Future CIOs and Regional and later National level IT Infrastructure award were related to Project execution, designing for gains and optimal costs.

I am citing few of the gains below to show comprehensiveness of systems design and execution:

- a new Unit stabilization time reduced from 3 years to less than 3 months. The organization design addressed the role of corporates/ empowerment of sub corporates etc.
- %saving from VA VE team. SAP allowed transition from traditional approach of tear down analysis, which was time taking, and not comprehensive. Major VA VE corrections saved both material and process costs.



- Inventory levels dropped; as with common codification, it was possible to estimate imports requirements across all locations and SBUs. Systems and

Organisation design changes enabled the creation of a new profit Centre for imports at Group level. For nearly 80% of imported items, the inventory levels were reduced from 3 months to 15 days.

- Costing based decision making for pricing and triggering improvement projects, and targets based on benchmarked material and process costs.
- Revenue growth enabled: The turnover increased from nearly 3X (Rs 300 cr to Rs 1000 cr) in 6 years (2003 to 2009). With SAP it increased to 6X in 6 years, despite the slump in 2008/ 2012.

Key indicators showing good systems planning and team management include:

- We completed SAP deployment in just 5.5 months across 4 pilot units.
- All deployments (nearly 70 Units done by in house team – NO external consulting inputs taken)
- Our Consultant IBM portrayed our deployment on their global intranet as one of the best deployments in the Auto component sector globally – integrating all lean based systems.
- Our performance rating system at employee and Company level is attuned to SAP deployment giving it a potent status.
- We had zero employee turnover in our core SAP team. We started with 40 people, and after stabilization, we sent back ~80% people back to manufacturing Units.

**8. CA Arjit Agarwal** - For an organization, losses are akin to cancer that must be treated with expert care at the right time. As a prominent expert in profit maximization and turnaround, what are your insights on this issue?

**Atul Vij** - This is a common phenomenon. Our measurement and management review systems review all the lead and lag indicators to prevent any untoward development, which could affect the quality, delivery and later sales and profits too. I have addressed this both at new project level and in regular operating units.

This is largely due to weak systems planning and/or lack of comprehensive linkages to lead and lag measures; financial and operational measures; monthly and daily measures.

Once I was assessing failure of a funded Unit by JICA, (Japanese Investment Corporation Agency). Their funded project to Indian Agricultural Research Institute, Karnal was labelled as a “white elephant”. During the assessment, the analysis of lead and lag indicators indicated lapses in system. On addressing the lapses, the profit of the Unit surged and social impact improved. It became a case study for IARI, internally.

The costing systems to track budgeted cost, standard quarterly averaged costs and actual costs have a key role in detecting the ‘systems cancerous’ indicators.

A basic guideline in use for several decades is ECRSA, eliminate/combine/rearrange, simplify and automate.

In one of the turnarounds in Auto component sector, the planned and unplanned machine downtime was very troubling. We were running 29 days a month, as the machine was expensive, Rs 3 crores. We were using high tech machines compared to competition, as it gave us an edge on quality, and could not afford to increase the process cost differential by adding new machine.

First, with TPM alerts and material flow changes, we saved one machine equivalent hours (over 5 machines). Automation (IoT/sensors), helped to release additional 18% capacity at meagre cost of Rs 28000 per machine.

**9. CA Arjit Agarwal** -Often, we find ourselves working for others and building their brands. What steps do you believe an ambitious individual should take to become a leader or build their own brand in the future?

**Atul Vij** - There is an industry trend that competition is soon being overtaken by coopetition. Spare capacities are being offered to the competitors.

New product developments now start with contract manufacturing until it reaches a critical volume. Earlier the focus was in purchasing the technology/ manufacturing capacity, now it’s in designing a better service and commitment to partner in customer’s growth.

As a supplier, when we start getting more active in proposing new product development ideas, the customer connection improves resulting in higher share of business and volumes.



This trend is so common in Auto OEMs (Maruti/ Toyota/ Ford etc.), electronic goods (Samsung, Apple).



As an analogy, if I am a student, having the right study material and inputs is no longer the key; success lies in drawing insights from the course for application at customer end.

Brand is based on competence and resourcefulness and not owning the resources/ capacity.

**10. CA Arjit Agarwal** -Finally, based on your rich experience in closely observing corporate life, what advice would you give to newcomers? What should be their checklist of do's and don'ts to keep in mind during their initial years of work? What a person should do so that he will be Atul Vij in 15-20 years down the line?

**Atul Vij** - It's not 15-20 years, what I did in 15-20 years, newcomers can do 5X in 5 years' time.

The aspects defining competence are changing.

I would suggest following:

- Don't depend on organization to provide training. It has to be self-propelled.
- Understand your strengths, and don't depend on performance appraisals. Get online and take up the tests such as Meyers Briggs, Clifton/ Gallup 34 strengths. Once you know them, then plan how to leverage them, based on suggestions received and your acumen.
- Earlier, networking was optional/ and perhaps time waster. Now it's essential. Get onto LinkedIn, upgrade yourself; post your ideas/ blogs to refine your skills; engage with experts, take their feedback. It's not limited to own job/ internal HR, own boss.
- Know what your passion is, where can it take you in terms of success/ challenging assignments and income. There are many jargons to define this, such as IKIGAI.
- Know your behavior pitfalls and work on them, become a good leader by overcoming your own pitfalls. There are countless online forums to help in this, find a suitable one and keep progressing. Even small steps are good enough.
- Develop your questioning spirit, encourage yourself in addressing your own curiosity levels, spend time to probe choices.
- Earlier meaning of communications was limited to some extent. Now it's expanded. The inability to communicate effectively can limit your growth/ affect the growth of your employer too. Join forums such as Toast masters, and there are many more.
- Remember, if your qualifications will take you say 2 steps forward the above will take you 20 steps forward in less time.

**11. CA Arjit Agarwal** - Thank you for taking the time to thoughtfully answer all of my questions. I thoroughly enjoyed our conversation, and I am confident that the insights you shared during our interview will serve as inspiration for numerous who aspire to join the corporate world and also for entrepreneur who look forward for profit maximization. Once again, thank you for your valuable time.

**Atul Vij** - I hope that we can draw insights for ourselves and

- Plan for self-growth and higher value add to the organizations we are working with
- Do not depend on your organization only for your self-growth. Do not let go of any opportunity where you could get mentorship from senior person in your network.
- We have discussed many ways to grow ourselves and also shared case studies in brief to inspire getting focused on solutions.

Thanks for the opportunity given to me to share my experiences.



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## 1. Self driving - An overview :-

Self-driving cars and automation have been topics of interest and discussion for several years now. While the technology for self-driving cars has existed for quite some time, it has only recently become more mainstream and accessible to the general public.



Self-driving cars use a combination of sensors, cameras, and software to navigate the roads and safely transport passengers to their destination without human intervention. This technology has the potential to revolutionize the way we travel, making our commutes safer, more efficient, and less stressful.

## 2. Benefits of Self Driving :-

Self-driving cars are a type of autonomous vehicle that can navigate and operate without human intervention. They rely on a combination of advanced technologies such as machine learning, computer vision, artificial intelligence, and sensor technology to detect, analyze, and respond to their surroundings.

One of the biggest benefits of self-driving cars is increased safety on the roads. Human error is a leading cause of accidents, and self-driving cars eliminate this risk by relying on sensors and cameras to detect and respond to potential hazards on the road. Additionally, self-driving cars can communicate with each other, allowing for coordinated movements and reducing the likelihood of collisions.



Another benefit of self-driving cars is increased efficiency. With the ability to communicate with traffic lights and other vehicles, self-driving cars can optimize their speed and route to minimize traffic congestion and reduce travel time. This could also have a significant impact on the environment, as reduced traffic congestion would lead to decreased emissions from vehicles.

## 3. Challenges :-

There are also concerns surrounding the implementation of self-driving cars and automation. One of the main concerns is job displacement, as self-driving cars could potentially replace human drivers, leading to job losses in the transportation industry. Additionally, there are concerns surrounding the safety and reliability of self-driving cars, as the technology is still relatively new and untested on a large scale.

## 4. Safety Measures :-

It is important to implement safety regulations and standards for self-driving cars and ensure that the technology is thoroughly tested before it is widely adopted. Additionally, efforts should be made to provide training and job opportunities for those who may be displaced by the adoption of self-driving cars.



## 5. Machine learning :-

Machine learning is a critical technology for self-driving cars. It allows the vehicle to learn and adapt to different road conditions and environments, making it more efficient and accurate over time. Machine learning algorithms analyze data collected from sensors and cameras installed on the car to identify patterns and make decisions based on that data.





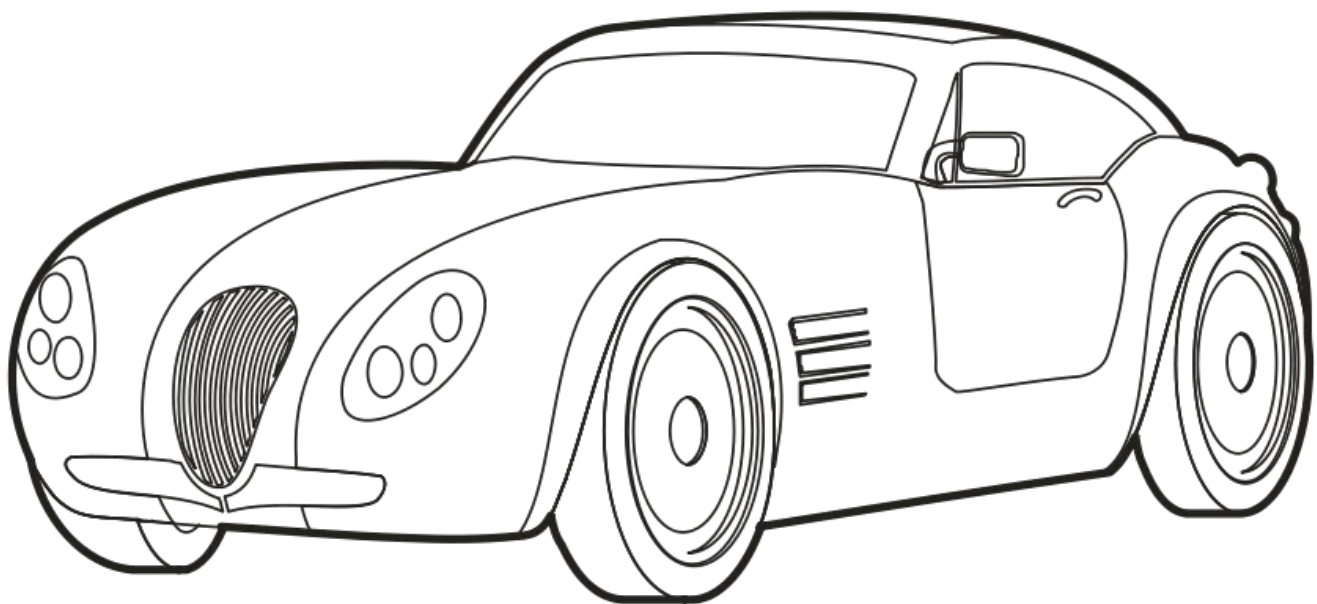
Computer vision is another essential technology used in self-driving cars. It involves using cameras and sensors to capture images of the vehicle's surroundings, which are then analyzed by computer algorithms to identify objects and their locations. This information is then used to help the vehicle navigate safely on the road.

To build a self-driving car, a range of machine learning and computer vision techniques can be used. One popular approach is deep learning, which involves training neural networks to recognize and respond to different types of road situations. This requires vast amounts of data and computational power, as well as advanced software and hardware. The development of self-driving cars involves the use of a combination of machine learning and computer vision techniques for tasks such as lane finding, behavioural cloning, and road segmentation. These techniques involve data collection, pre-processing, feature extraction, training, and testing, and enable the creation of more robust and reliable autonomous vehicles.



## 6. Conclusion :-

Self-driving cars and automation have the potential to revolutionize the way we travel, making our commutes safer, more efficient, and less stressful. While there are concerns surrounding job displacement and the safety of the technology, these can be addressed through regulations and testing. Ultimately, the benefits of self-driving cars outweigh the potential risks, and we should continue to explore and invest in this technology.





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This is Gist of all important updates during **March 2023** relating to circulars, notifications, miscellaneous communications & press releases from Income Tax Department and advisory communications to the best of our Knowledge and sources\* in brief. However readers are advised to read the relevant in details for better understanding.



### 1. Income Tax Act 1961 – Notifications :-

Notification No.	Dated	Heading	In Brief	Link to Read Full
09/2023/F.No .300196/39/2 021-ITA-I	01 <sup>st</sup> March	Clause (46) of section 10 of the Income-tax Act, 1961	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby notifies for the purposes of the said clause, 'Insolvency and Bankruptcy Board of India', New Delhi (PAN AAAGI0193K), a Board established by the Central Government, in respect of the certain specified income arising to that Board	<a href="#">Click here to Read</a>
10/2023/F.No . 187/3/2020-ITA-I	01 <sup>st</sup> March	Sub-sections (1), (2) and (5) of section 120 of the Income-tax Act, 1961 (43 of 1961)	In exercise of the powers conferred by sub-sections (1), (2) and (5) of section 120 of the Income-tax Act, 1961 (43 of 1961), the Central Board of Direct Taxes hereby makes the certain amendments in the notification of the Government of India, Ministry of Finance, Department of Revenue, Central Board of Direct Taxes No.61/2022 dated the 10th June, 2022, published in Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) vide number S.O. 2693(E) dated the 10th June, 2022	<a href="#">Click here to Read</a>
11/2023/F. No. 370142/2/20 23-TPL)	03 <sup>rd</sup> March	CORRIGENDUM	In the notification of the Government of India, Ministry of Finance, Department of Revenue (Central Board of Direct Taxes), published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R. 95(E), dated the 14th February, 2023, certain rows are amended	<a href="#">Click here to Read</a>
12/2023/F.No .300196/61/2 018-ITA-I	03 <sup>rd</sup> March	Clause (46) of section 10 of the Income-tax Act,	In exercise of the powers conferred by clause (46) of section 10 of the Income-tax Act, 1961 (43 of 1961),	<a href="#">Click here to Read</a>

		1961	the Central Government hereby notifies for the purposes of the said clause, Karnataka State Building and Other Construction Workers Welfare Board (PAN AAALK0820C), a Board constituted by the State Government of Karnataka, in respect of the certain specified income arising to that Board	
13/2023/F. No. 285/26/2021- IT(Inv.V)/CBD T	14 <sup>th</sup> March	Sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961)	In exercise of the powers conferred by sub-section (1) of section 280A of the Income-tax Act, 1961 (43 of 1961), the Central Government hereby amends the notification of the Government of India, Ministry of Finance (Department of Revenue), Central Board of Direct Taxes notification number S.O.1911(E) dated the 21st April, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (ii) dated the 21st April, 2022	<a href="#">Click here to Read</a>
14/2023/F. No. 279/Misc./66 /2014-ITJ(Pt.)	21 <sup>st</sup> March	Sub-section (1) and (2) of section 120 of the Incometax Act, 1961 (43 of 1961)	In exercise of the powers conferred by sub-section (1) and (2) of section 120 of the Incometax Act, 1961 (43 of 1961) and in partial modification of notification number S.O. 5449(E) dated the 29th December, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (ii), the Central Board of Direct Taxes hereby authorizes the Principal Chief Commissioners of Income-tax specified in column (2) of the Schedule below, having their Headquarters at the places specified in the corresponding entries in column (3) of the said Schedule, to issue orders in writing for the exercise of powers and performance of functions by the Income-tax authorities specified in the corresponding entries in column (4) of the said Schedule who are subordinate to them in respect of such territorial areas or of such persons or classes of persons or of such incomes or classes of income or of such cases or classes of cases as may be specified in such order	<a href="#">Click here to Read</a>
F. No. DGIT(S)- ADG(S)-3/e- Filing Notification/F orms/2023/ 13420	28 <sup>th</sup> March	Partial relaxation with respect to electronic submission of Form 10F by select category of taxpayers in accordance with the DGIT (Systems) Notification No. 3	In view of the continued practical challenges and to mitigate the genuine hardship being faced by such category of taxpayers, it has been decided by the competent authority to extend the above mentioned partial relaxation further till 30th september 2023. For the sake of clarity, it is reiterated that such category of taxpayers may make statutory compliance of filing	<a href="#">Click here to Read</a>



		Of 2022	Form 10F till 30th September 2023 in manual form as was being done prior to issuance of the DGIT(Systems) Notification No. 3 of 2022.	
15/2023 F. No.370142/14/2022-TPL	28 <sup>th</sup> March	Income-tax (Fourth Amendment) Rules, 2023	In the Income-tax Rules, 1962, for rule 114AAA, the following rule shall be substituted, namely: —  “114AAA. Manner of making permanent account number inoperative.— (1) Where a person, who has been allotted the permanent account number as on the 1st day of July, 2017 and is required to intimate his Aadhaar number under sub-section (2) of section 139AA, has failed to intimate the same on or before the 31st day of March, 2022, the permanent account number of such person shall become inoperative, and he shall be liable for payment of fee in accordance with sub-rule (5A) of rule 114....	<a href="#">Click here to Read</a>
01/2023	29 <sup>th</sup> March	Procedure, format and standards for filling an application in Form No. 15C or Form No. 150 for grant of certificate for no-deduction of income-tax under sub-section (3) of section 195 of the Income Tax Act, 1961 through TRACES	For making an application in Form No. 15C or in Form LSD, the banking company or insurer or, as the case may be, any other person who carries on business or profession in India through a branch the taxpayer shall login into the TRACES website (www.tdscpc.gov.in)for making the application electronically for grant of certificate under section 195(3) of the Income-tax Act, 1961 for authorising receipt of interest and other sums without deduction of tax...	<a href="#">Click here to Read</a>

## 2. Income Tax Act 1961 – Circulars :-

Dated	Heading	In Brief	Link to Read Full
F. No. 370142/14/2022-TPL  Circular No. 3/2023	Consequences of PAN becoming inoperative as per the newly substituted rule 114AAA - reg.	Consequences as a result of his PAN becoming inoperative: (i) refund of any amount of tax or part thereof, due under the provisions of the Act shall not be made to him; (ii) interest shall not be payable to him on such refund for the period, beginning with the date specified under sub-rule (4) of rule 114AAA and ending with the date on which it becomes operative; (iii) where tax is deductible under Chapter XVJJ-B in case of such person, such tax shall be deducted at higher rate, in accordance with the provisions of section 206AA; (iv) where tax is collectible at source under Chapter XVJJ-BB in case of such person,	<a href="#">Click here to Read</a>

		<p>such tax shall be collected at higher rate, in accordance with the provisions of section 206CC</p> <p>These consequences shall take effect from 1st July, 2023 and continue till the PAN becomes operative. A fee of one thousand rupees will continue to apply to make the PAN operative by intimating the Aadhaar number.</p>	
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### 3. CBDT Press Releases :-

Dated	Heading	In Brief	Link to Read Full
11 <sup>th</sup> March	Direct Tax Collections for F.Y. 2022-23 up to 10.03.2023	The provisional figures of Direct Tax collections up to 10th March, 2023 continue to register steady growth. Direct Tax collections up to 10th March, 2023 show that gross collections are at Rs. 16.68 lakh crore which is 22.58% higher than the gross collections for the corresponding period of last year. Direct Tax collection, net of refunds, stands at Rs. 13.73 lakh crore which is 16.78% higher than the net collections for the corresponding period of last year. This collection is 96.67% of the total Budget Estimates and 83.19% of the Total Revised Estimates of Direct Taxes for F.Y. 2022-23	<a href="#">Click here to Read</a>
13 <sup>th</sup> March	e-Verification Scheme of CBDT is another initiative facilitating voluntary compliance	On a pilot basis, in about 68,000 cases, information of financial transactions pertaining to FY 2019-20 has been taken up for e-Verification. Details of the transactions have been initially shared with the individual taxpayer through e-campaign. So far, e-Verification has been completed by the designated Directorate in approximately 35,000 cases and remaining are under verification.	<a href="#">Click here to Read</a>
22 <sup>nd</sup> March	Roll out of 'AIS for Taxpayer' Mobile App	Taxpayers can use the mobile app to view their information related to TDS/TCS, interest, dividends, share transactions, tax payments, Income Tax refunds, Other Information (GST Data, Foreign Remittances, etc.) as available in AIS/TIS. The taxpayer also has the option and the facility to provide feedback on the information displayed in the app.	<a href="#">Click here to Read</a>
28 <sup>th</sup> March	Last date for linking of PAN-Aadhaar extended	Under the provisions of the Income-tax Act, 1961(the 'Act') every person who has been allotted a PAN as on 1st July, 2017 and is eligible to obtain Aadhaar Number, is required to intimate his Aadhaar to the prescribed authority on or before 31st March, 2023, on payment of a prescribed fee. Failure to do so shall attract certain repercussions under the Act w.e.f. 1st April, 2023. The date for intimating Aadhaar to the prescribed authority for the	<a href="#">Click here to Read</a>

		purpose of linking PAN and Aadhaar has now been extended to 30th June, 2023	
31 <sup>st</sup> March	CBDT Signs 95 Advance Pricing Agreements in FY 2022-23	The Central Board of Direct Taxes (CBDT) has entered into a record 95 Advance Pricing Agreements (APAs) in FY 2022-23 with Indian taxpayers. This includes 63 Unilateral APAs (UAPAs) and 32 Bilateral APAs (BAPAs). With this, the total number of APAs since inception of the APA programme has gone up to 516, comprising 420 UAPAs and 96 BAPAs.	<a href="#">Click here to Read</a>

#### 4. CBDT Relevant Miscellaneous Communications :-

Dated	Heading	In Brief	Link to Read Full
01 <sup>st</sup> March	Setting up of Units under sub-section (3) of section 144B of the Income-tax Act, 1961-reg	In pursuance of sub-section (3) of section 144B of the Income-tax Act, 1961, the Central Board of Direct Taxes hereby makes the following amendments in the Office Order - 2 of even number dated 10.06.2022, namely :- In the said Order, in the ANNEXURE, in the Income-tax Authorities of (Review Unit)-I, Chandigarh, the entry at Sr.No.9 shall be omitted 2. This order shall come into effect immediately. 3. This issues with the approval of Chairman, CBDT.	<a href="#">Click here to Read</a>
01 <sup>st</sup> March	Setting up of Appeal Units under "Faceless Appeal Scheme, 2021 " _ reg.	In pursuance of para 4 of S.O. 5429(E) Notification No. 139/2021F.No.370 142/66/2021- TPL, dated the 28'h December, 2021, notifying the Faceless Appeal Scheme, 2021, the Central Board of Direct Taxes hereby makes the following amendments in the Office Order _ 4 of even number dated 29.12.2021, namely :- In the said Order, in the Schedule, the s. No. 34 and the entries relating thereto shall be omitted. 2. This order shall come into effect immediately. 3. This issues with the approval of Chairman, CBDT.	<a href="#">Click here to Read</a>

Sources \* <http://www.incometaxindia.gov.in> as on date 21<sup>st</sup> April 23



## 1. In Brief :-

This is Gist of all important updates during **March 2023** relating to circulars, notifications, from GST Department to the best of our Knowledge and sources\* in brief. However readers are advised to read the relevant in details for better understanding.



## 2. Central Tax - Notifications :-

Notification No.	Dated	Heading	Brief
02/2023 - Central Tax	31 <sup>st</sup> March	Amnesty to GSTR-4 non-filers	Provided also that the amount of late fee payable under section 47 of the said Act shall stand waived which is in excess of two hundred and fifty rupees and shall stand fully waived where the total amount of central tax payable in the said return is nil, for the registered persons who fail to furnish the return in FORM GSTR-4 for the quarters from July, 2017 to March 2019 or for the Financial years from 2019-20 to 2021-22 by the due date but furnish the said return between the period from the 1 <sup>st</sup> day of April, 2023 to the 30 <sup>th</sup> day of June, 2023
03/2023- Central Tax	31 <sup>st</sup> March	Extension of time limit for application for revocation of cancellation of registration	In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby notifies that the registered person, whose registration has been cancelled under clause (b) or clause (c) of subsection (2) of section 29 of the said Act on or before the 31 <sup>st</sup> day of December, 2022, and who has failed to apply for revocation of cancellation of such registration within the time period specified in section 30 of the said Act as the class of registered persons who shall follow the following special procedure in respect of revocation of cancellation of such registration, namely:- (a) the registered person may apply for revocation of cancellation of such registration upto the 30 <sup>th</sup> day of June, 2023; (b) the application for revocation shall be filed only after furnishing the returns due upto the effective date of cancellation of registration and after payment of any amount due as tax, in terms of such returns, along with any amount payable towards interest, penalty and late fee in respect of the such returns; (c) no further extension of time period for filing application for revocation of

			cancellation of registration shall be available in such cases.
04/2023- Central Tax	31 <sup>st</sup> March	Central Goods and Services Tax (Amendment) Rules, 2023	In the Central Goods and Services Tax Rules, 2017 in rule 8,- (i) for sub-rule (4A), the following sub-rule shall be substituted, namely:- “(4A) Where an applicant, other than a person notified under sub-section (6D) of section 25, opts for authentication of Aadhaar number, he shall, while submitting the application under sub-rule (4), undergo authentication of Aadhaar number and the date of submission of the application in such cases shall be the date of authentication of the Aadhaar number, or fifteen days from the submission of the application in Part B of FORM GST REG-01 under sub-rule (4), whichever is earlier. Provided that every application made under sub-rule (4) by a person, other than a person notified under sub-section (6D) of section 25, who has opted for authentication of Aadhaar number and is identified on the common portal, based on data analysis and risk parameters, shall be followed by biometric-based Aadhaar authentication and taking photograph of the applicant where the applicant is an individual or of such individuals in relation to the applicant as notified under sub-section (6C) of section 25 where the applicant is not an individual, along with the verification of the original copy of the documents uploaded with the application in FORM GST REG-01 at one of the Facilitation Centres notified by the Commissioner for the purpose of this sub-rule and the application shall be deemed to be complete only after completion of the process laid down under this proviso.”; (ii) in sub-rule (4B), for and words, “provisions of”, the words “proviso to”, shall be substituted
05/2023 - Central Tax	31 <sup>st</sup> March	Seeks to amend Notification No. 27/2022 dated 26.12.2022	In pursuance of the powers conferred by sub-rule (4B) of rule 8 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby makes the following amendment in the notification of the Government of India, the Ministry of Finance (Department of Revenue) No. 27/2022-Central Tax, dated the 26th December, 2022 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 903(E), dated the 26th December, 2022, namely:- In the said notification, for the words, “provisions of”, the words “proviso to” shall be substituted.
06/2023 - Central Tax	31 <sup>st</sup> March	Amnesty scheme for deemed withdrawal of assessment orders issued under Section	In exercise of the powers conferred by section 148 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the

		62	Central Government, on the recommendations of the Council, hereby notifies that the registered persons who failed to furnish a valid return within a period of thirty days from the service of the assessment order issued on or before the 28th day of February, 2023 under sub-section (1) of section 62 of the said Act, as the classes of registered persons, in respect of whom said assessment order shall be deemed to have been withdrawn, if such registered persons follow the special procedures as specified below, namely,- (i) the registered persons shall furnish the said return on or before the 30th day of June 2023; (ii) the return shall be accompanied by payment of interest due under sub-section (1) of section 50 of the said Act and the late fee payable under section 47 of the said Act
07/2023 - Central Tax	31 <sup>st</sup> March	Rationalisation of late fee for GSTR-9 and Amnesty to GSTR-9 non-filers	In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the said Act in respect of the return to be furnished under section 44 of the said Act for the financial year 2022-23 onwards, which is in excess of amount as specified in Column (3) of the Table, for the classes of registered persons mentioned in the corresponding entry in Column (2) of the Table below, who fails to furnish the return by the due date
08/2023 - Central Tax	31 <sup>st</sup> March	Amnesty to GSTR-10 non-filers	In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee referred to in section 47 of the Act, which is in excess of five hundred rupees for the registered persons who fail to furnish the final return in FORM GSTR-10 by the due date but furnish the said return between the period from the 1 st day of April, 2023 to the 30th day of June, 2023
09/2023 - Central Tax	31 <sup>st</sup> March	Extension of limitation under Section 168A of CGST Act	In exercise of the powers conferred by section 168A of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereinafter referred to as the said Act) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and section 21 of the Union territory Goods and Services Tax Act, 2017 (14 of 2017) and in partial modification of the notifications of the Government of India, Ministry of Finance (Department of Revenue), No. 35/2020-Central Tax, dated the 3 rd April, 2020 published in the Gazette of India,



		<p>Extraordinary, Part II, Section 3, sub section (i), vide number G.S.R. 235(E) dated the 3<sup>rd</sup> April, 2020 and No. 14/2021-Central Tax, dated the 1<sup>st</sup> May, 2021 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 310(E), dated the 1<sup>st</sup> May, 2021 and No. 13/2022-Central Tax, dated the 5<sup>th</sup> July, 2022, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 516(E), dated the 5<sup>th</sup> July, 2022, the Government, on the recommendations of the Council, hereby, extends the time limit specified under subsection (10) of section 73 for issuance of order under sub-section (9) of section 73 of the said Act, for recovery of tax not paid or short paid or of input tax credit wrongly availed or utilised, relating to the period as specified below, namely:-</p> <p>(i) for the financial year 2017-18, up to the 31<sup>st</sup> day of December, 2023;</p> <p>(ii) for the financial year 2018-19, up to the 31<sup>st</sup> day of March, 2024;</p> <p>(iii) for the financial year 2019-20, up to the 30<sup>th</sup> day of June, 2024.</p>
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### 3. Compensation Cess - Notifications :-

Notification No.	Dated	Heading	Brief
01/2023-Compensation Cess	31 <sup>st</sup> March	Seeks to provide commencement date for Section 163 of the Finance act, 2023	In exercise of the powers conferred by clause (b) of sub-section (2) of section 1 of the Finance Act, 2023 (08 of 2023), the Central Government hereby appoints the 1 <sup>st</sup> day of April, 2023, as the date on which the provisions of section 163 of the said Act shall come into force.

### 4. Compensation Cess (Rate)- Notifications :-

Notification No.	Dated	Heading	Brief
02/2023-Compensation Cess (Rate)	31 <sup>st</sup> March	Seeks to further amend notification No. 1/2017-Compensation Cess (Rate), dated 28 <sup>th</sup> June, 2017.	In exercise of the powers conferred by sub-section (2) of section 8 of the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017), the Central Government, on the recommendations of the Council, hereby makes the certain further amendments in the notification of the Government of India, in the Ministry of Finance (Department of Revenue), No. 1/2017-Compensation Cess (Rate), dated the 28 <sup>th</sup> June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 720(E), dated the 28 <sup>th</sup> June, 2017



## 5. Circulars :-



Circular No.	Dated	Heading	Brief
191/03/2023	27 <sup>th</sup> March	Clarification regarding GST rate and classification of 'Rab' based on the recommendation of the GST Council in its 49th meeting held on 18th February 2023 – reg	Based on the recommendation of the GST council in its 49th meeting, held on 18th February, 2023, with effect from the 1st March, 2023, 5% GST rate has been notified on Rab, when sold in pre- packaged and labelled, and Nil GST, when sold in other than pre- packaged and labelled.

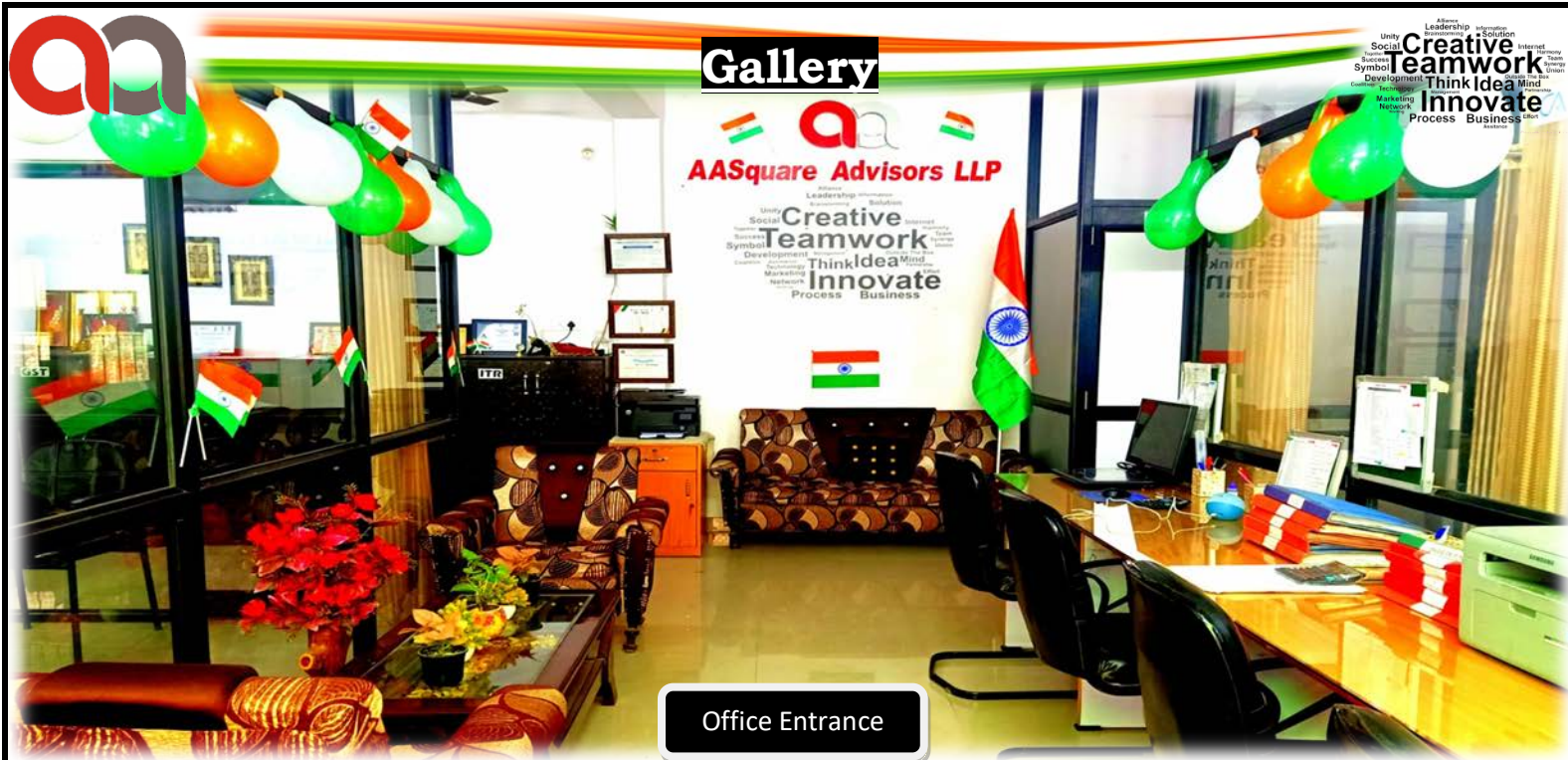
Sources \* <https://cbic-gst.gov.in/> as on date 21<sup>st</sup> April 23





## Gallery

Adapt Leadership Innovation  
Unity Social Teamwork  
Symbol Development Think Idea Mind  
Innovate  
Process Business



Office Entrance

## Beautiful Garden in office premises

Orange Gulab



Multicolor Rose



Pomegranate Farming



Grapes Farming