



GENICON CS LEGAL MUSINGS

The Fornightly Legal Updates !!!

#MUSINGS 4
January 2025

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MINISTRY OF CORPORATE AFFAIRS

GIST OF ROC ADJUDICATION ORDERS

1. Adjudication Order for Violation of Section 42(8) of Companies Act, 2013 r/w Rule 14(6) of Companies (Prospectus and Allotment of Securities) Rules, 2014 in the matter of Mahameru Benefit Funds Nidhi Limited:

ROC Coimbatore issued an Adjudication Order in the matter of Mahameru Benefit Funds Nidhi Limited for not mentioning the complete details in the list of allottees by violating the provisions of Rule 14(6) of Companies (Prospectus and Allotment of Securities) Rules, 2014. The Adjudicating Authority imposed a penalty of Rs. 10,000/- upon the Company and Rs.10,000/- upon the officers in default.

2. Adjudication Order for Violation of Section 173 of Companies Act, 2013 in the matter of Kamstrup Metering Solutions Private Limited:

ROC Mumbai issued an Adjudication Order in the matter of Kamstrup Metering Solutions Private Limited for conducting board meetings without issuing proper Notice by violating the provisions of Section 173(3) of Companies Act, 2013. The Adjudicating Authority imposed a penalty of Rs. 25,000/- for each of the Directors being the Officer of the Company liable for such violation.

MINISTRY OF CORPORATE AFFAIRS

GIST OF ROC ADJUDICATION ORDERS

3. Adjudication Order for Violation of Section 118 of Companies Act, 2013 in the matter of Anheuser Busch Inbev India Limited:

ROC Mumbai issued an Adjudication Order in the matter of Anheuser Busch Inbev India Limited for not complying with all the provisions of Secretarial Standards with respect to General and Board Meetings specified by the Institute of Company Secretaries of India for 3 financial years by violating the provisions of section 118(10) of Companies Act, 2013. The Adjudicating Authority imposed a penalty of Rs. 25,000/- upon Company for each Financial Year and Rs. 5,000/- each upon the officer in default for the respective Financial Years.





SECURITIES AND EXCHANGE BOARD OF INDIA

OLA ELECTRIC MOBILITY GETS AN ADMINISTRATIVE WARNING FROM SEBI FOR ADHERING TO TIMELY DISCLOSURES ON JANUARY 07, 2025



The administrative warning letter issued by the SEBI in connection with the violation of regulations 4(1)(d), 4(1)(f), 4(1)(h) and 30(6) of the SEBI (LODR) regulations, 2015 w.r.t channels for disseminating information which shall ensure equal, timely, and cost-efficient access to relevant information for all investors and provide adequate and timely information to recognised stock exchange(s) and Investors in timely manner.

SEBI observed that OLA Electric Mobility Limited made the disclosure pertaining to company's announcement of planning a four-fold expansion of its company-owned store network on Twitter at 9:58 AM on December 2, 2024. However, the information was disseminated on the stock exchanges by 1:36 PM (BSE) and 1:41 PM (NSE) on the same day.

As per Regulation 30(6)(ii) of the LODR, it is prescribed that "the listed entity shall first disclose to the stock exchange(s) all events or information which are material in terms of the provisions of this regulation as soon as reasonably possible and in any case not later than twelve hours from the occurrence of the event or information."



SECURITIES AND EXCHANGE BOARD OF INDIA

In light of this, SEBI has advised OLA Electric Mobility Limited to be more cautious in the future and improve its compliance standards to avoid the recurrence of such instances. Failure to do so may result in appropriate enforcement action being initiated in accordance with the provisions of the Securities and Exchange Board of India Act, 1992, and the rules and regulations framed thereunder.

Additionally, OLA Electric Mobility Limited has been advised to take corrective steps, present the warning letter and the corrective actions taken before the Board of Directors, and disseminate a copy of the warning letter to the stock exchanges where it is listed.





BSE / NSE CIRCULARS

Subscription to the issue of Non- Convertible Securities during trading window closure period:

The Bombay Stock Exchange, vide its Notification dated January 02nd, 2025 has notified that in order to comply with SEBI circular SEBI/HO/ISD/ISD-PoD-2/P/CIR/2024/180 dated December 30, 2024, the trading window closure period to be followed by listed entities shall not apply for subscription to the issue of non-convertible securities.

Hence, investors may henceforth, subscribe to non-convertible securities issued by listed entities even during the trading window closure period.

Trading Supported by Blocked Amount in Secondary Market:

The National Stock Exchange vide its Circular NSE/ISC/65968 dated January 03rd, 2025 has revised the timings for uploading records of investors to qualify for trading under UPI. It has now been determined that records uploaded on UCC module upto 3:00 P.M on the trading day shall qualify for trading under UPI instead of 4:00 P.M on the trading day.



3103.98	4.99%
37.22	4.76%
32.89	6.57%
96.35	3.26%
26.08	2.57%

BSE / NSE CIRCULARS

Moreover the circular has also stated that only those applications which have undergone successful validation of primary holder's name and PAN with the corresponding Bank and DEMAT Account provided by the client shall be eligible for trading through Unified Payments Interface (UPI).

Integrated Filing for Listed Entities:

Bombay Stock Exchange, in order to comply with the circular on integrated reporting issued by SEBI (SEBI/HO/CFD/CFD-PoD-2/CIR/P/2024/185 dated December 31, 2024), has introduced guidelines to be followed by listed members regarding Integrated Reporting.

Key highlights of the circular are as follows :-

- SEBI has introduced two classes of Integrated Reporting, namely :
 - (i) Integrated Filing – Governance
 - (ii) Integrated Filing – Financial





BSE / NSE CIRCULARS

The listed entities are supposed to comply with the Reporting Timelines which are as follows :-

Integrated Filing - Governance	Within 30 days from the end of every quarter
Integrated Filing – Financial	<p>Within 45 days from the end of the quarter.</p> <p>In case of last quarter (Ending on 31st March), within 60 days from the end of the Quarter/ Financial Year.</p>

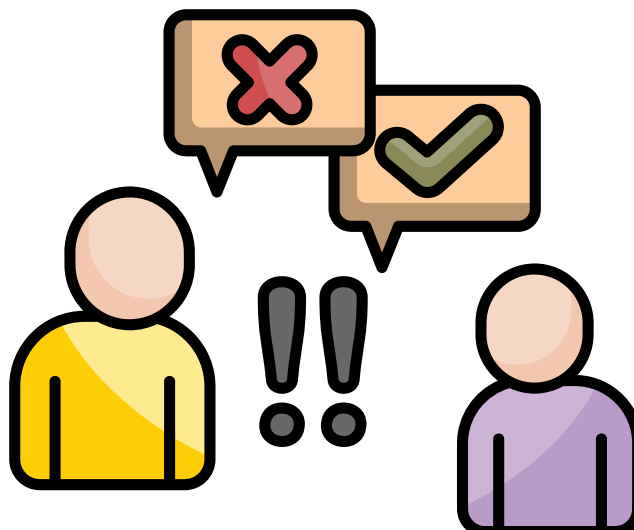
Note: The first quarterly Integrated Filing i.e. Integrated Filing (Governance) and Integrated Filing (Financial) which is applicable for the quarter ending December 31, 2024, may be filed within a period of 45 days from the end of the quarter.



BSE / NSE CIRCULARS

Subsequently, the format for submitting compliances under Integrated Reporting to the Stock Exchange shall be as follows :-

Integrated Filing – Governance	
Integrated Filing	In .pdf format as per the prescribed format
Corporate Governance	In XBRL (based on existing utility)
Investor Grievance Redressal	In XBRL (based on existing utility)
Events under Regulation 30	PDF & XBRL (based on existing utility)



BSE / NSE CIRCULARS

Integrated Filing –Financial	
Integrated Filing	In .pdf format as per the prescribed format within 24 hours from the Outcome of Board Meeting (OBM).
For Regulation 30 events :-	
Outcome of BM for Financials	In .pdf as per the format prescribed
Quarterly disclosure of outstanding default on loans/ debt securities as applicable	In .pdf format (as per new timelines i.e. 30 mins or 3 hrs as may be applicable)
Financial Statements	In XBRL (Existing utility as per current process and timeline).
Impact on Audit Qualifications	In XBRL (Existing utility as per current process and timeline - Only for Annual)
Statement of Deviation	In XBRL (Existing utility as per current process and timeline).
Related Party Transactions	In XBRL (for half year – on the same day of publishing financial results) – in existing utility



RESERVE BANK OF INDIA

RBI issues Non-resident Investment in Debt Instruments

Directions:

Reserve Bank of India (RBI) has issued the Master Direction on Non-resident Investment in Debt Instruments, 2025, to regulate foreign investments in Indian debt instruments. These regulations, based on the Foreign Exchange Management Act (FEMA), provide guidelines on investments by Foreign Portfolio Investors (FPI), Non-Resident Indians (NRI), and Overseas Citizens of India (OCI). The Directions consolidate earlier guidelines issued through various circulars and apply to all non-resident debt instrument transactions. They include provisions for the Fully Accessible Route (FAR) for certain securities, the investment of Sovereign Green Bonds, and transactions in derivatives. RBI has also established reporting and settlement requirements for FPI investments in Government securities. These regulations aim to streamline processes and enhance transparency while adhering to applicable laws and controls.

Amendment in Foreign Trade Policy 2023

The Directorate General of Foreign Trade (DGFT) has amended the Foreign Trade Policy 2023 on January 02, 2025 to introduce changes to encourage stakeholder participation and make the decision-making process inclusive. The changes, that took effect immediately, would allow stakeholders to provide their opinions and feedback on foreign trade.



RESERVE BANK OF INDIA

These paragraphs state that when the government formulates new foreign trade policy or seeks to amend it, it may ask stakeholders for their views, suggestions, comments and feedback. Stakeholders, who include importers, exporters and industry experts, will have 30 days to submit their views.

When a review/suggestion/feedback is not incorporated into the final policy, officials may also give stakeholders reasons, but it is at the government's discretion.

The government has, however, reserved the right to formulate or change foreign trade policy without seeking stakeholder reviews.

The amendment aims to improve the ease of doing business by encouraging stakeholder participation. It is hoped this increased engagement and participation will bring a new era of foreign trade in India.





TEAM'S CORNER

NFRA FINES DELOITTE RS 2 CRORE FOR AUDIT LAPSES IN ZEE ENTERTAINMENT CASE

The National Financial Reporting Authority (NFRA) has penalized Deloitte Rs. 2 crore for not adhering to auditing standards while auditing Zee Entertainment Enterprises Ltd (Zee) for the financial years 2018-19 and 2019-20.

NFRA conducted a Suo motu examination of Deloitte's audit files for these years to determine if professional misconduct occurred. The investigation revealed that Deloitte was grossly negligent in auditing Zee's financial statements and violated several provisions of the Companies Act regarding related-party transactions.

Deloitte was accused of failing to exercise professional scepticism and due diligence and not challenging management's claims adequately.

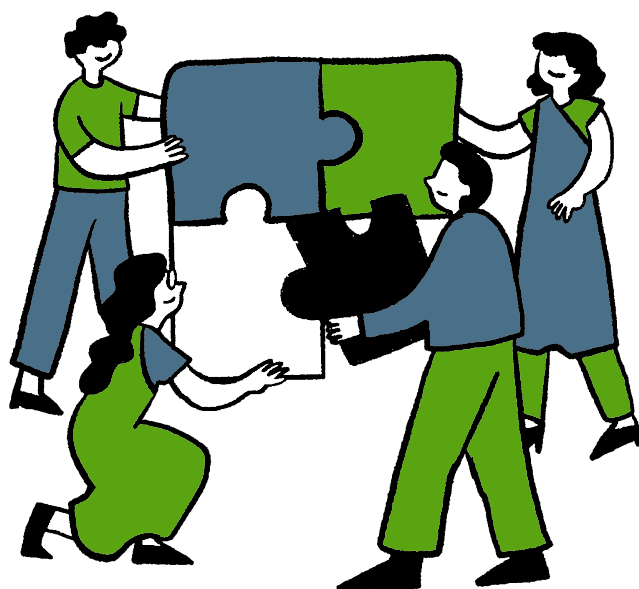
The audit firm also failed to properly assess reports of suspected fraud, adding to its lapses. NFRA highlighted instances such as unauthorized guarantees, early closure of fixed deposits by the bank, and the misuse of Zee funds to repay loans of promoter group companies, all with the involvement of Zee's Chairman and management.



TEAM'S CORNER

Apart from Deloitte, individual auditors were also penalized. CA AB Jani, the Engagement Partner, received a fine of ₹10 lakh and was barred from auditing roles for five years.

CA Rakesh Sharma, the Engagement Quality Control Review Partner, was fined ₹5 lakh and debarred from auditing roles for three years. Both individuals were prohibited from serving as auditors or internal auditors for companies or other corporate entities during their debarment periods. Deloitte acknowledged the NFRA order and stated it is reviewing the decision to decide its next steps.





GOODS AND SERVICES TAX

Changes made to reporting of HSN wise summary of monthly turnover in Form GSTR 1

The Goods and Services Tax Network (GSTN) has issued an advisory on the introduction of Phase 3 of the recommended 4 phased roll out procedure for taxpayers (Vide Notification No. 78/2020 –dated 15th October 2020) to report their Adjusted Annual Turnover (AATO) through Form GSTR 1.

In this regard, it has been decided that from the January 2025 return period, the following key changes will be brought out in Table 12 of GSTR 1 return:-

1. Manual entry of Harmonised System of Nomenclature (HSN) code will be discontinued thereby prompting taxpayers to select a HSN code available from the dropdown that appears in the Table 12 section of the GSTR 1 form after logging in to the taxpayer's GST account.
2. Upon selection of HSN code from the dropdown, a customised description of the HSN code as given in the GST Master shall appear, in a new field called "Description as per HSN Code". Taxpayers are supposed to verify that the code selected relates to the goods produced or services offered by them.



GOODS AND SERVICES TAX

3. To bring in accuracy of the Turnover being declared by the taxpayer in the GSTR 1 form, the break-up of total turnover under various tables under the respective heads as applicable (both B2B and B2C) shall be validated with the value of turnover declared in Table 12. This implies, taxpayers are prompted to properly provide the breakup of turnover and corresponding tax amount in the respective Tables containing Taxable Outward Supply, Taxable Outward supply made on Reverse charge basis, Supplies made to SEZ, Deemed Exports, Nil Rated/ Exempt supply, Amendments in supply declared, debit/ credit notes issued, amendments to debit/ credit notes issued, Supplies made by Electronic Commerce Operator (ECO) and amendments to supplies made by ECO's thereof.

4. It is to be noted that during the initial period of implementation errors in validation will only provide a warning message and the GSTR 1 return can still be filed.

5. Reporting of B2B supplies shall however be mandatory in Table 12 if B2B supply has been declared in any other Table.



Changes in Due Date to file GSTR 1/ 3B returns for December 2024 period

On account of difficulties faced by the taxpayers due to technical issues on the GST portal, the Central Board of Indirect Taxes and Customs (CBIC) has extended the due date to file returns under Section 39(1) i.e GSTR 1 and GSTR 3B respectively for the Period December 2024.

The revised dates applicable for the Period ended December 2024 are as follows: -

In case of Monthly return Filing

Form GSTR 1	Existing Due Date: 11/01/2025 Revised Due Date: 13/01/2025
Form GSTR 3B	Existing Due Date: 20/01/2025 Revised Due Date: 22/01/2025



GOODS AND SERVICES TAX

In case of Quarterly Return (QRMP)	
Form GSTR 1	Existing Due Date: 13/01/2025 Revised Due Date: 15/01/2025
Form GSTR 3B Registered persons whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands or Lakshadweep.	Existing Due Date: 22/01/2025 Revised Due Date: 24/01/2025
Registered persons whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha, the Union territories of Jammu and Kashmir, Ladakh, Chandigarh or Delhi.	Existing Due Date: 24/01/2025 Revised Due Date: 26/01/2025



GOODS AND SERVICES TAX

Announcement for Enabling filing of Application for Rectification

The Central Government, on the recommendations of the 54th GST Council, had issued Notification No. 22/2024 – CT dated 08.10.2024 and notified that any registered person against whom any order confirming demand for wrong availment of ITC, on account of contravention of provisions of sub-section (4) of section 16 of the said Act had been issued, but where such ITC is now available as per the recently inserted sub-sections (5) and/or (6) of section 16 of the Act, would now be able to file an application for rectification of such demand orders.

A functionality has now been made available on the Portal for taxpayers to file an application for rectification of such orders issued under section 73/74. They can file it, post login, by navigating Services > User Services > My Applications, selecting “Application for rectification of order” in the Application Type field, and clicking on the NEW APPLICATION button. A hyperlink has also been provided on the Portal to download the proforma in Annexure A in word format, required to be uploaded after entering details of the demand order of the ITC wrongly availed on account of contravention of sub-section (4) of section 16 of the CGST Act, now eligible as per sub-section (5) and/or (6) of section 16 of the CGST Act, while filing the application for rectification.



INCOME TAX

Extension of due date to furnish belated / revised return of Income Tax for the Assessment Year 2024-25:

The Central Board of Direct Taxes, vide circular 21/2024, has extended the due date to file belated return (Section 139(4)) and revised return (Section 139(5)) for the Assessment Year 2024-25 (Financial Year 2023-24) by 15 days to 15th January 2025 for Resident Individuals.

Resident Individuals who have failed to file their Income Tax Returns (ITR)'s before 31st July, 2024 or 15th November, 2024 as may be applicable, can now file their returns before 15th January, 2025 upon payment of penalty u/s 234F. However, the penalty shall not be applicable for revised return.

Government extends deadline for direct tax Vivad Se Vishwas Scheme:

The deadline for determining the payable amount under the Direct Tax Vivad Se Vishwas Scheme 2024 has been extended by the Central Board of Direct Taxes (CBDT). Taxpayers now have until January 31, 2025, to submit their declarations and resolve disputes at reduced tax rates. Effective February 1, 2025, individuals participating in the scheme will be required to pay additional fees based on updated rates.



INCOME TAX

“No Dispute but Trust Scheme” or “Vivad se Vishwas Scheme” was announced by FM Nirmala Sitharaman in Union Budget 2024 to reduce the number of ongoing legal disputes in the domain of direct taxation. The scheme provides an opportunity to settle direct tax litigation disputes currently pending in courts without paying any interest or penalty.

Enhancing Tax Transparency on foreign assets & Income: Understanding CRS & FATCA:

The Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA) are international frameworks designed to combat tax evasion by increasing transparency and cooperation among tax authorities worldwide. Under CRS and FATCA, India receives detailed information about financial accounts held by its residents in foreign jurisdictions, including account holder's name, address, account number, balance, Income details such as interest, dividends, and other financial proceeds. This information helps the Income Tax Department to know global income of its resident taxpayers and to identify taxpayers who may not have disclosed their foreign assets and income. The transparency in tax returns promotes compliance and good governance, legal security, and national development. If you have not disclosed your foreign assets and income in your original ITR, there is an opportunity to rectify this through filing a revised return to ensure complete and accurate disclosure of all foreign assets and income and to avoid penalties and legal consequences for non-disclosure. It further helps to avail any eligible tax reliefs under the provisions of Indian tax laws and DTAA. This is a proactive step towards maintaining compliance and transparency in your tax affairs.



INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

Extension of Deadline for filing forms under IBC 2016:

IBBI vide its Notification dated 9th January 2025, has further extended the timeline to file forms for monitoring the liquidation and voluntary liquidation process under the IBC and its regulations to March 31, 2025 as against the earlier extended timeline of December 31, 2024, owing to the technicalities and issues involved in submission of the forms.





LEGAL MAXIM

‘Audi Alteram Partem’

Meaning: Hear the other side.

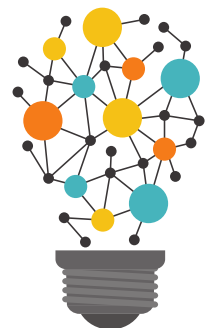
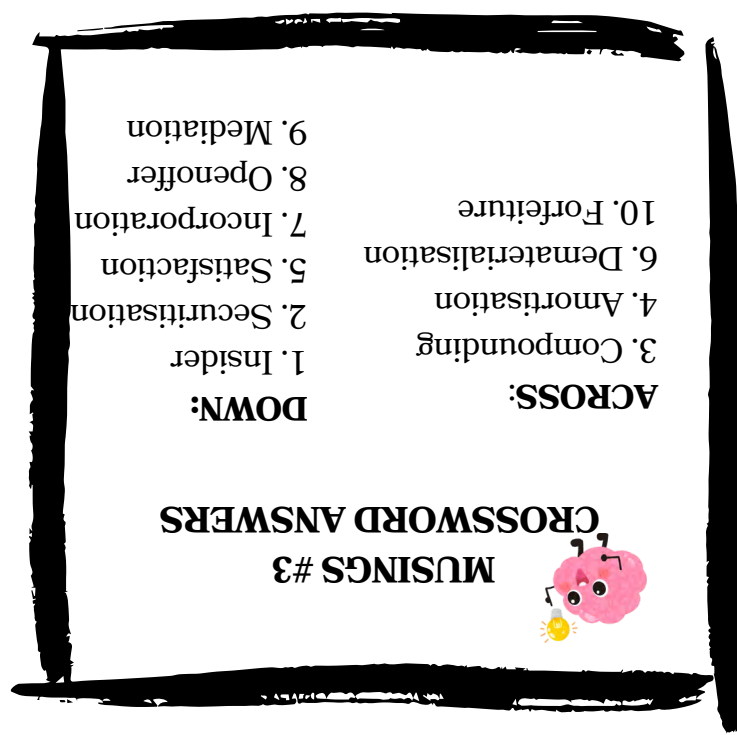
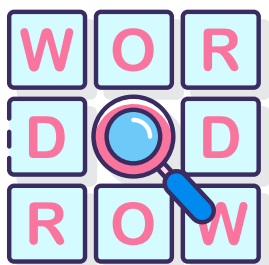
The maxim means “hear the other side” or no man should be unheard, both the parties have an opportunity of being heard. Justice will be given to both parties. Audi alteram partem is from a Latin phrase “audiatur et altera pars”. Its meaning is also the same as hear the other side. This is a very strong rule which means no one will be judged without fair hearing. The motive of the maxim is to provide an opportunity to other party to respond to the evidence against him.



Musings in the Maze

Jumbled Words

1. **Niaioncootdls** – Act of combining multiple documents.
2. **Xeietdpe** – speed up process or procedure
3. **Cinotader** – edit a document to remove sensitive information.
4. **Mioemr** –written account of one's observation, often formal
5. **Ntemndmea** – A formal change or addition to a document or law
6. **Noitanimessid** – Act of spreading information widely
7. **Dvtffaiai** – written statement made under oath
8. **Tlindfoiyateinc** –Practice of keeping sensitive information secure.
9. **Yimdinent** – Protection against loss or damage, used in insurance.
10. **Uorumq** – minimum number of members required.





COMPLIANCE CALENDAR - TAX

Event Date	As Per Act	Applicable forms
18-01-2025	Goods and Services Tax	CMP-08
22-01-2025	Goods and Services Tax	GSTR-5A, GSTR-3B
24-01-2025	Goods and Services Tax	GSTR 3B (QRMP)
28-01-2025	Goods and Services Tax	GSTR-11
30-01-2025	Income Tax Act,1961	Form 27D, Form 26QB, Form 26QD, Form 26QE,
31-01-2025	Income Tax Act,1961	Form 24Q, 26Q, 27Q, Form 26QAA
31-01-2025	Income Tax Act,1961	TDS Statements for December quarter.



COMPLIANCE CALENDAR - LISTED COMPANIES

Regulation	Compliance	Timeline
Regulation 13 (3) of SEBI LODR 2015	Statement of Grievance Redressal Mechanism	January 30, 2025
Regulation 27 (2) of SEBI LODR 2015	Corporate Governance Report	January 30, 2025
Regulation 31(1)(b) of SEBI LODR 2015	Disclosure of Shareholding pattern	January 21, 2025
Regulation 76 of (SEBI (Depositories and Participants) Regulations, 2018)	Reconciliation of Share Capital Audit	January 30, 2025



WISDOM CORNER

Wit and Wisdom: Who should eat halva?

A famous Sufi story:

Mulla Nasruddin and two other saints went for a pilgrimage to Mecca. They were passing through a village, it was the last phase of their journey. Their money was almost finished; just a little bit was left. They purchased a certain sweet called halva, but it was not enough for all the three and they were too hungry. What to do? — and they were not even ready to divide it because then it will not fulfill anybody's hunger. So everybody started bragging about himself that, "I am more important to existence, so my life has to be saved."

The first saint said, "I have been fasting, I have been praying for so many years; nobody here present is more religious and holy than I am. And God wants me to be saved, so the halva has to be given to me."

The second saint said, "Yes, I know, you are a man of great austerities, but I am a great scholar. I have studied all the scriptures, my whole life I have devoted in the service of knowledge. And the world does not need people who can fast. What can you do? — you can only fast. You can fast in heaven! The world needs knowledge. The world is so ignorant that it cannot afford to miss me. The halva has to be given to me."



WISDOM CORNER

Mulla Nasruddin said, “I am not an ascetic, so I cannot claim any self-control. I am not a great knowledgeable person either, so that too I cannot claim. I am an ordinary sinner, and I have heard that God is always compassionate to the sinners. The halva belongs to me.”

They could not come to any conclusion. Finally they decided that, “We all three should sleep without eating the halva, and let God decide himself. So whosoever is given the best dream by God, in the morning that dream will be decisive.”

In the morning the saint said, “Nobody can compete with me anymore. Give me the halva — because in the dream I kissed God’s feet. That is the ultimate that one can hope — what greater experience can there be?”

The pundit, the scholar, the knowledgeable person laughed and he said, “That is nothing — because God hugged me and kissed me! You kissed his feet? He kissed ME and hugged me! Where is the halva? It belongs to me.”

They looked at Nasruddin and asked, “What dream did you have?”

Nasruddin said, “I am a poor sinner, my dream was very ordinary — very ordinary, not worth even telling. But because you insist and because we have agreed, I will tell you. In my sleep God appeared and he said, ‘You fool! What are you doing? Eat the halva!’ So I have eaten it — because how can I deny his order? There is no halva left now!”

Cultural Spotlight

Our Team Member, Ms. Sandhya Madhavan, pursuing CS professional, a dedicated Bharatanatyam artist trained under Smt. Padma S. Raghavan of Silambam Mylapore, has been performing for over a decade. Each performance reflects her growth as an artist, blending tradition with creativity, and cementing her place as a promising artist of this classical art form. Beginning her journey with her Arangetram in 2016 at Bharatiya Vidya Bhavan, Chennai, she has performed in various esteemed sabhas. This January, Sandhya performed for Sri Thyaga Brahma Gana Sabha, Vani Mahal.

We take pride in celebrating Sandhya's achievements and wish her continuous success in her artistic endeavours, along with her professional journey!



**TEAM GENICON CS
WISHES YOU ALL A
HAPPY PONGAL!**



*Thank
you*

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Limited**

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