



# GENICON CS LEGAL MUSINGS

The Fortnightly Legal Updates !!!

**#MUSINGS 14**

16th June 2025

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01.

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## MCA RECENT AMENDMENTS

### **MCA Launches Final Set of 38 Company Forms under Companies Act, 2013 – Effective 14th July 2025**

The Ministry of Corporate Affairs (MCA) has rolled out the final batch of 38 company forms under the Companies Act, 2013, including 13 annual filing forms and 6 audit and cost audit forms. These changes will come into effect from 14th July 2025, with the permanent discontinuation of e-filings on the V2 portal from 18th June 2025.

- **New Disclosure Requirements:** While most changes are reporting-based, some forms (e.g., AOC-2) now mandate additional actionable inputs, such as providing unique identification details (CIN/LLPIN/PAN/passport) for related parties.
- **Shift from Attachments to Form Entries:** Details earlier submitted as attachments (e.g., board's report, AOC-1, AOC-2, auditor's report) must now be filled directly in e-forms like AOC-4 and MGT-7.



- **Signatory Update:** E-forms now recognize liquidators and insolvency professionals as authorized signatories for companies undergoing CIRP or liquidation.
- **New Board's Report Disclosures (Rule 8 – AOC Rules):**
  - Compliance statement with the Maternity Benefit Act, 1961.
  - Enhanced disclosure under the POSH Act, 2013:
    - Number of complaints received,
    - Number of complaints resolved,
    - Number of cases pending over 90 days.

These changes mark a significant step in MCA's digital transformation, enhancing transparency, compliance, and ease of reporting for companies.

Here's a **comparison table** summarizing the key updates for the MCA V3 rollout of 38 forms (effective 14 July 2025) compared to the legacy V2 versions:

Forms	Before (V2)	After (V3)
<b>MGT-7 / MGT-7A + MGT-8</b>	MGT-8 was a separate attachment uploaded with MGT-7 via PDF upload.	MGT-8 content is now embedded within the MGT-7 form. Photograph of registered office plus latitude/longitude required.
<b>AOC-4 (incl. CFS/NBFC variants)</b>	Board's and auditor's reports, AOC-1 (subsidiaries), AOC-2 (RPTs), CSR-2 were attachments.	<ul style="list-style-type: none"> <li>• <b>Editable Prefilled Figures</b> – Prior year data prefilled; changes allowed with reasons.</li> <li>• <b>Trade Payables</b> – Split into MSMEs and Others.</li> <li>• <b>Security Deposits</b> – Removed from loans/advances.</li> <li>• <b>Share Capital</b> – Detailed breakup of opening, changes, and closing.</li> <li>• <b>Demonetization</b> – SBNs disclosure (Nov–Dec 2016) mandatory.</li> <li>• <b>Other Income</b> – Now classified as per Schedule III.</li> <li>• <b>Political Contributions</b> – Disclosure under Sec 182(3) added.</li> <li>• <b>Secretarial Audit</b> – If applicable, auditor details and qualifications/observations required.</li> <li>• <b>CSR &amp; RPTs</b> – Only applicability in main form; details in CSR-2 &amp; AOC-2.</li> </ul>

<b>AOC-2</b>	Attachment-based disclosure of related-party transactions only.	<ul style="list-style-type: none"> <li>• AOC-2 is now an e-form, not just an attachment to the Board's Report.</li> <li>• Unique ID (CIN/LLPIN/FLLPIN/passport) of each related party must be disclosed; personal details like PAN/passport should be masked in public view.</li> <li>• SRN of MGT-14 required only if a shareholder resolution under Section 188 is filed, though such resolutions usually don't need MGT-14. Clarity awaited with web form release.</li> </ul>
<b>CSR-2</b>	Standalone form; attached post AOC-4 filing.	Embedded within AOC-4 annexure structure and requires e-Form submission.
<b>CRA-2 / CRA-4 (Cost Audit)</b>	CRA-2 did not differentiate reason for appointment; CRA-4 was uploaded separately.	CRA-2 now includes a field to indicate reason (e.g., amalgamation), and CRA-4 must be filed in XBRL Format
<b>General AOC Rules</b>	References to "Form" without explicit e-Form status.	All specified forms are now formalized as e-Forms (AOC-1, AOC-2, AOC-4, variants, CSR-2, and new extracts).

<b>Board's Report (Rule 8 mention)</b>	Mentioned compliance with PoSH Act in Board's report.	New mandatory disclosures: Maternity Benefit Act compliance, number of PoSH complaints received/disposed/pending >90 days.
<b>New "Extract" e-Forms</b>	No separate extract forms in V2.	New forms introduced: Extract of Board Report, Extract of Auditor's Report (Standalone & Consolidated) to be filed alongside AOC-4 filings.
<b>MCA Portal Transition Plan</b>	V2 forms available.	V2 disabled from 18 June 2025; V3 live from 14 July 2025 with a downtime window (9–13 July).

### **Mandatory Attachment in AOC-4 XBRL**

**Companies filing financials in AOC-4 XBRL must now attach a PDF copy of the signed financial statements including:**

- Board's Report
- Auditor's Report
- Other relevant documents as per Section 134 of the Companies Act, 2013

**Companies filing in XBRL format must ensure both:**

- XBRL data submission, and
- PDF attachment of authenticated financial statements in e Form AOC-4 XBRL.

## **Audit & Auditors Amendment Rules, 2025 – Key Compliance Update**

Form ADT-4 (reporting fraud by auditor) must now be filed electronically. Omission of Clauses (e) and (f) from Rule 13(2) – simplifying procedural reporting requirements.

The following e Forms in the Annexure have been substituted with new versions:

ADT-1 – Appointment of Auditor

ADT-2 – Application for approval of the Central Government for removal of auditor

ADT-3 – Notice of Resignation by the Auditor

ADT-4 – Report to Central Government (fraud reporting)

## **Amendment to Companies (Registration Offices and Fees) Rules, 2014**

- **Form GNL-1** under the Companies (Registration Offices and Fees) Rules, 2014 has been **substituted** with a **new version**.

- This change is introduced under the powers conferred by Sections **396, 398, 399, 403, and 404 read with Section 469(1) & (2) of the Companies Act, 2013**.

- Stakeholders filing applications or intimations using Form GNL-1 (used for miscellaneous documents to the Registrar) must ensure they use the revised form from 14th July 2025 onwards.

## **Update to Cost Records and Audit Rules**

Ministry of Corporate Affairs (MCA) has issued a notification amending the Companies (Cost Records and Audit) Rules, 2014. These amendments, titled the Companies (Cost Records and Audit) Amendment Rules, 2025, will take effect from 14th July 2025. The changes primarily involve the substitution of Forms CRA-2 and CRA-4. Form CRA-2, used by companies to intimate the Central Government about the appointment of a cost auditor under Section 148(3) of the Companies Act, 2013, has been revised. Similarly, Form CRA-4, required for filing the Cost Audit Report with the Central Government under Section 148(6), has also been updated. These modifications are part of ongoing efforts to streamline compliance processes under the Companies Act, 2013.





# SEBI - CIRCULARS

## **SEBI Grants Extended Relaxation from Physical Dispatch Requirement for Listed Entities with Non-Convertible Securities.**

1. SEBI, vide its circular dated June 05, 2025, has granted relaxation from Regulation 58(1) (b) of the SEBI LODR Regulations to entities with listed non-convertible securities. No penal action will be taken for not sending physical copies of documents under Section 136 of the Companies Act, 2013, to holders who haven't registered email addresses, provided they complied with MCA Circular No. 09/2024. This relaxation applies for the period from October 01, 2024 to June 05, 2025, and is extended further from June 06, 2025 to September 30, 2025.

**For Further Details: SEBI | Limited relaxation from compliance with certain provisions of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015**



## **2. SEBI Introduces Regulatory Framework for ESG Debt Securities Beyond Green Bonds to Strengthen Transparency and Prevent Greenwashing.**

SEBI's circular dated June 05, 2025, introduces a regulatory framework for issuing Environment, Social, and Governance (ESG) Debt Securities other than green bonds. It establishes disclosure norms, eligibility criteria, and on-going reporting obligations to prevent green washing and ensure credibility. Issuers must align with sustainability goals and maintain transparency through impact reporting. This framework complements the existing green debt framework and is aimed at deepening ESG-focused debt markets in India.

For Further Details: **SEBI | Framework for Environment, Social and Governance (ESG) Debt Securities (other than green debt securities)**

## **3. SEBI Extends Additional Liquidation Period for Venture Capital Funds (VCFs) Migrating to AIF Regulations Until July 2026.**

SEBI, through circular dated June 06, 2025, has extended the additional liquidation period for Venture Capital Funds (VCFs) migrating to the SEBI (Alternative Investment Funds) Regulations, 2012. As per SEBI's earlier circular dated August 19, 2024, VCFs with schemes not wound up even after the expiry of their liquidation period were allowed additional time until July 19, 2025. Now, based on industry representations, SEBI has extended this additional liquidation period by one year, until July 19, 2026, to facilitate smoother migration. However, the last date for applying for migration remains unchanged on July 19, 2025. All other provisions of the earlier circular remain intact. This circular is effective immediately.

For Further Details: **SEBI | Extension of timeline of additional liquidation period for VCFs migrating to SEBI (Alternative Investment Funds) Regulations, 2012**



# SEBI - INFORMAL GUIDANCE

## **SEBI Clarifies Materiality of Pecuniary Relationships for Independent Directors in Response to InfoBeans Technologies' Guidance Request.**

In response to an informal guidance sought by the Company Secretary of InfoBeans Technologies Limited regarding the company's intention to engage its independent director as a consultant to its US-based subsidiary, where the individual will receive compensation from InfoBeans INC for the services rendered, the Securities and Exchange Board of India (SEBI) has opined that any pecuniary relationship shall not be considered material as long as such arrangement does not defeat the other conditions given in Regulation 16 of LODR Regulations and the conditions prescribed by the Companies Act, 2013.

The meaning of "Independent Director" under SEBI (LODR) Regulations, 2015 and Companies Act, 2013 reads as follows"-

### **Regulation 16(1)(b)(iv) reads as follows:**

"Who, apart from receiving director's remuneration, has or had no material pecuniary relationship with the listed entity, its holding, subsidiary or associate company, or their promoters, or directors, during the [three] immediately preceding financial years or during the current financial year".

### **Section 149 (6) (c) of the Companies Act, 2013:**

“Means a director who has or had no (Pecuniary relationship, other than the remuneration as such director or having transaction exceeding 10% of his total income or such amount as may be prescribed), with the company, its holding, subsidiary, or associate company or their promoters, or directors, during the two immediately preceding financial years or during the current financial year.”

SEBI has expressed that materiality for the words “material pecuniary relationship” shall be construed in such a manner that any arrangement (pecuniary relationship) between the Company and its Independent Director shall not be considered “material” as long as such arrangement is within the conditions and limits specified in Regulation 16 and such arrangement is within the materiality limits specified under Companies Act, 2013 i.e Pecuniary relationship, other than the remuneration as such director or having transaction exceeding 10% of his total income or such amount as may be prescribed.





The Central Board of Direct Taxes (CBDT), under the Ministry of Finance, has extended the deadline for filing Income Tax Returns (ITRs) for Assessment Year (AY) 2025-26. Initially set for 31st July 2025, the new deadline is now 15th September 2025. This decision follows structural and content changes introduced in the notified ITR forms aimed at simplifying compliance and enhancing data accuracy. Due to these updates, additional time is required for the development, integration, and testing of the associated filing systems and utilities. Moreover, TDS credits—based on statements due by 31st May 2025—are expected to become visible only in early June, which further shortens the effective window for accurate return filing.



A wooden block with the letters 'GST' carved into it, resting on a reflective surface. The background is a blurred image of a GST logo.

G S T

# GST

## **Advisory regarding non-editable of auto-populated liability in GSTR-3B:**

The GST Portal has issued an advisory regarding a change in the GSTR-3B filing process, effective from the July 2025 tax period, which will be furnished in August 2025. Currently, taxpayers can edit the auto-populated tax liability in GSTR-3B, which is based on outward supplies declared in GSTR-1/GSTR-1A/IFF. However, with the introduction of Form GSTR-1A, taxpayers now have the facility to amend incorrectly declared outward supplies in GSTR-1/IFF, allowing corrections to their liabilities before filing GSTR-3B in the same return period. Consequently, from the July 2025 tax period onwards, the auto-populated liability in GSTR-3B will become non-editable. Taxpayers will be required to amend any discrepancies in their auto-populated liability solely through Form GSTR-1A, which must be filed for the same tax period before the submission of GSTR-3B. This change aims to streamline the amendment process and align the liability declaration with the GSTR-1A mechanism.

### **Barring of GST Return on expiry of three years:**

As per the Finance Act, 2023 (made effective from 1st October 2023) a time limit of 3 years from the due date of the GST Return has been inserted for

- Section 37 (Outward Supply)
- Section 39 (payment of liability)
- Section 44 (Annual Return)
- Section 52 (Tax Collected at Source).

These Sections cover GSTR-1, GSTR 3B, GSTR-4, GSTR-5, GSTR-5A, GSTR-6, GSTR 7, GSTR 8 and GSTR 9. After 3 years from the due date of the return the portal will not allow to filing of this return unless extended or allowed by a special notification by the Commissioner.

This will be implemented on the GST Portal from July 2025 Tax period.

### **Advisory on filing of Amnesty applications under Section 128A of the CGST Act**

Sec 128A of the CGST Act was introduced to provide relief from late fees for certain non-filers of GSTR 1, GSTR 3B & GSTR 9 Returns.

**Recently Tax payers facing technical issue for Filing Amnesty application Under sec 128A** the issue is dropdown menu in form SPL-02 does not display order numbers for selection. taxpayers who are facing technical issue which is restricting them to file waiver application are advised to adopt the steps outlined in the link [https://tutorial.gst.gov.in/downloads/news/link\\_data.pdf](https://tutorial.gst.gov.in/downloads/news/link_data.pdf)

Difficult if any, faced by the taxpayers in filing applications through this route may immediately be brought into the notice of GSTN by raising a complaint on GST Self-service portal : (<https://selfservice.gstsystem.in>).

**Filing of SPL-01/ SPL-02 where payment made through GSTR 3B and other cases:**

Taxpayers filing amnesty applications in Form SPL-01 or SPL-02 under Section 128A of the CGST Act, 2017, some taxpayers are facing technical issues related to auto population of payment details in Table 4 of the forms.

The payments details may not be accurately auto-populated in the applications filed by the taxpayers:

- (a) Amount paid through "payment towards demand order" functionality
- (b) Pre-deposit amount details
- (c) Payment made through GSTR 3B.

In the above cases, taxpayers are advised to proceed with filing of waiver application as GST portal doesn't stop the taxpayers from filing the application in case wherever the payment details and demand amount are not matching. Taxpayers advised to upload the relevant payment information as attachments along with the online application for the verification by the jurisdictional officer.



## **System Validation for Filing of Refund Applications on GST Portal for QRMP Taxpayer**

Taxpayers registered under the Quarterly Return Monthly Payment (QRMP) scheme encountered issues while attempting to file refund applications. Specifically, the system was not recognizing invoices furnished using the Invoice Furnishing Facility (IFF) for the first two months of the quarter (M1 and M2), resulting in the inability to proceed with refund filing. Additionally, in cases where GSTR-1 for the previous quarter had already been filed, the system was erroneously prompting taxpayers to file returns for M1 and M2 of the current quarter too. Taxpayers were facing this issue when the refund application was being submitted during the period between the two quarters. The aforementioned technical issue has now been resolved. Taxpayers under the QRMP scheme can now file refund applications for the invoices for which GSTR-3B has been already filed. Please note invoices furnished through IFF for which GSTR-3B is yet to be filed in coming return period should not be included in the refund application. To ensure that relevant returns are filed prior to filing a refund application, as per the legal provisions and existing system validations.

# TEAM'S CORNER

## Private vs. Charitable Trusts in India: Legal, Tax, and Compliance Insights

Trusts in India serve diverse purposes, from family wealth management to public welfare, but their legal frameworks and operational nuances differ significantly. This article clarifies the distinctions between trusts governed by the **Indian Trusts Act, 1882 (private trusts) and charitable trusts (public trusts under state laws)**, while addressing common misconceptions.

### 1. Legal Frameworks and Objectives

#### **Private Trusts (Indian Trusts Act, 1882)**

- **Purpose:** Established for specific individuals, families, or non-charitable goals (e.g., succession planning, asset protection).
- **Beneficiaries:** Clearly identified individuals or groups (e.g., family members).
- **Governance:** Governed by the Indian Trusts Act, 1882, with flexibility in terms and conditions.

Charitable trusts are primarily governed The Charitable and Religious Trusts Act, 1920. **However certain states have their own Act for this purpose.**

- **Purpose:** Serve public welfare (education, healthcare, poverty alleviation).
- **Beneficiaries:** The general public or an unidentifiable class (e.g., rural communities).

**2. Key Differences**

Aspect	Private Trusts	Charitable Trusts
Registration	Optional (unless involving property)	Mandatory for legal recognition
Tax Benefits	Taxed as Association of Persons (AOP) or individual beneficiaries depending on structure; typically subject to slab or maximum marginal rate (MMR)	Exempt under Sections 12A, 80G
Control	Settlor retains flexibility	Trustees bound by charitable objectives
Funding	No access to grants or CSR funds	Eligible for government grants and donations

### 3. Advantages and Disadvantages

#### Private Trusts

- **Advantages:** Confidentiality, perpetual existence, and tailored asset distribution.
- **Disadvantages:** Limited tax benefits and cumbersome to revoke once established.

#### Charitable Trusts

- **Advantages:** Tax exemptions, public credibility, and eligibility for CSR funds.
- **Disadvantages:** Rigid compliance (annual audits, reporting) and dissolution challenges.

### 4. Common Misconceptions

**Misconception 1:** All charitable activities are tax-exempt.

- **Reality:** This is true only in case of income tax act. In case of GST, only activities explicitly listed under GST law (e.g., healthcare, environmental preservation) qualify for exemptions.

**Misconception 2:** Charitable trusts are governed by the Indian Trusts Act, 1882.

- **Reality:** The Charitable and Religious Trusts Act, 1920 is the one governing such trusts and, in some cases, state laws present in such cases.

**Misconception 3:** Private trusts can access public grants.

- **Reality:** Only charitable trusts qualify for government funding and CSR contributions.

# COMPLIANCE CALENDAR

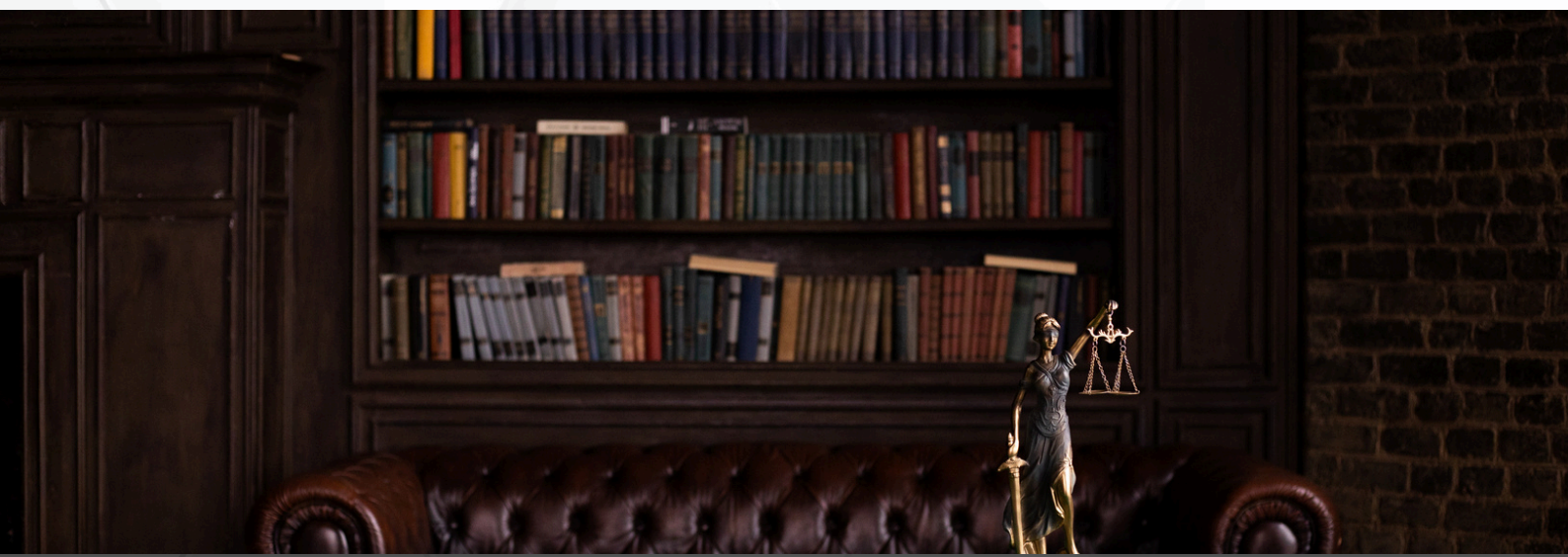


<u>EVENT DATE</u>	<u>DESCRIPTION</u>	<u>APPLICABLE FORMS</u>
30th June 2025	Return of Deposits. Every company needs to file this return furnishing information about deposits and/or outstanding receipt of loan or money other than deposits	DPT-3
30th June 2025	Return of Statutory Compliances	NDH-1
20 <sup>th</sup> June 2025	Return for non-resident taxable persons for May 2025.	GSTR-5
28th June 2025	Annual return filing Composition scheme taxpayers	GSTR-4
20th June 2025	Filing of GSTR-3B for May 2025 by taxpayers with an aggregate turnover exceeding ₹5 crore or those who have opted for monthly filing	GSTR-3B Filing (Monthly)
30th June 2025	Furnishing of TDS returns (Form 24Q, 26Q, 27Q) and TCS return (Form 27EQ) for the fourth quarter of FY 2024-25 (January-March 2025).	TDS/TCS Returns (Q4 FY 2024-25)



# JUNE

<b><u>EVENT DATE</u></b>	<b><u>DESCRIPTION</u></b>	<b><u>APPLICABLE FORMS</u></b>
<b>30<sup>th</sup> June 2025</b>	<b>Furnishing of challan cum statement for tax deducted under Section 194-IA (TDS on the property), Section 194-IB (TDS on rent by certain individuals/HUF), Section 194M (TDS on payment to contractor/professional by certain individuals/HUF), and Section 194S (TDS on Virtual Digital Assets) for transactions in May 2025.</b>	<b>Furnishing of Challan-cum-statement for TDS u/s 194-IA, 194-IB, 194M, 194S (Forms 26QB, 26QC, 26QD, 26QE)</b>
<b>30<sup>th</sup> June 2025</b>	<b>Annual statement (Form-1) for Equalization Levy deducted on specified services or e-commerce supplies/services during FY 2024-25.</b>	<b>Furnishing of Equalization Levy Statement (Form-1)</b>
<b>20th June 2025</b>	<b>Filing of GSTR-5A by non-resident providers of Online Information and Database Access or Retrieval (OIDAR) services for May 2025.</b>	<b>GSTR-5A (OIDAR Services)</b>
<b>25th June 2025</b>	<b>Tax payments (Form PMT-06) for May 2025 will be made by taxpayers under the QRMP scheme</b>	<b>GST Challan Payment (PMT-06) for QRMP taxpayers</b>
<b>30th June 2025</b>	<b>Extension of CSR filling</b>	<b>CSR -2</b>
<b>30th June 2025</b>	<b>Private companies excluding small and producer companies to comply with the mandatory dematerialisation.</b>	<b>Demat for private companies.</b>



# LEGAL MAXIM

## **De Minimis Non Curat Lex**

It simply means that the law does not concern itself with trifles. This doctrine is employed to dismiss trivial cases where the substance of the issue at hand is minimal or negligible. Courts recognised that entertaining every small grievance would detract from the broader purpose of the law which is to administer of justice.

The phrase De Minimis Non Curat Lex can be broken down into three parts:

- De Minimis means ‘concerning minimal things.’
- Non Curat means ‘does not concern.’
- Lex means ‘law.’

In contract law disputes, the doctrine is applied to dismiss claims arising from minor breaches that do not result in meaningful harm, like a negligible delay in performance of a contractual obligation. The doctrine is similarly employed in criminal law to avoid prosecuting petty offences such as trivial traffic violations conserving judicial resources and prioritizing more serious crimes. Within the realm of copyright infringement, courts have occasionally invoked the de minimis principle when the infringement involves a minimal portion of the work or negligible unauthorized use.



## WISDOM CORNER

Money is the medium by which earthly success is measured. Money makes possible the enjoyment of the best the earth affords. Money is plentiful for those who understand the simple laws which govern its acquisition. Money is governed today by the same laws which controlled it when prosperous men thronged the streets of Babylon, six thousand years ago.

A man's wealth is not in the purse he carries. A fat purse quickly empties if there be no golden stream to refill it. If you would become wealthy, then what you save must earn, and its children must earn, that all may help to give to you the abundance you crave.

Wealth, like a tree, grows from a tiny seed. The first copper you save is the seed from which your tree of wealth shall grow. The sooner you plant that seed the sooner shall the tree grow. And the more faithfully you nourish and water that tree with consistent savings, the sooner may you bask in contentment beneath its shade.

Wealth grows wherever men exert energy. Wealth grows in magic ways. No man can prophesy the limit in it.

A part of all I earn is mine to keep. Say it in the morning when you first arise. Say it at noon. Say it at night. Say it each hour of every day. Say it to yourself until the words stand out like letters of fire across the sky.



## WISDOM CORNER

The spirit of procrastination is within all. We desire riches, yet, how often when opportunity do appear before us that spirit of procrastination from within do urge various delays in our acceptance.

Enjoy life while you are here. Do not overstrain or try to save too much. If one tenth of all you earn is as much as you can comfortably keep, be content to keep this portion. Life is good and life is rich with things worthwhile and things to enjoy.  
There is abundance for all.

**The Richest Man in Babylon - The success secrets of the Ancients – By  
Geoge S. Clason**

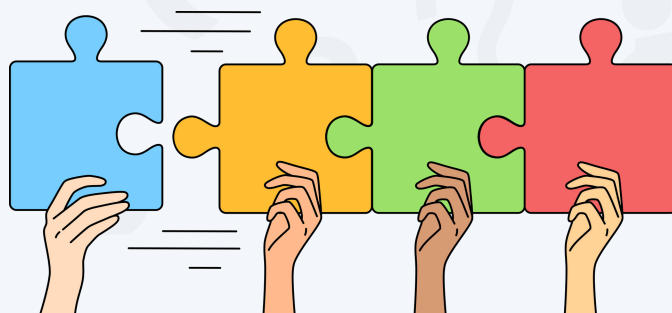


A close-up photograph of a dartboard with a wooden face and metal rings. Two darts are stuck in the board: a yellow one in the upper right and a green one in the lower right, both pointing towards the center.

# MUSINGS IN THE MAZE

**Match the legal maxims to their meanings:**

<b>The principle that both parties in a dispute are entitled to be heard.</b>	<b>Ignorantia Juris Non Excusat</b>
<b>The legal doctrine that ignorance of the law is not an acceptable excuse for violating it.</b>	<b>Mala Fide</b>
<b>Actions taken for the benefit of society or the community as a whole.</b>	<b>Alibi</b>
<b>The concept of acting with dishonest intent or malicious purpose, especially in legal dealings.</b>	<b>Amicus Curiae</b>
<b>A defense claiming the accused was elsewhere at the time of the crime.</b>	<b>Audi Alteram Partem</b>
<b>An individual or organization that offers expert advice or information to the court, without being a party to the case.</b>	<b>Pro Bono</b>



# LITERARY REVIEW



Mr. Nakkkeran reviewed “The Diary of a CEO “by **Steven Bartlett**, on the 14<sup>th</sup> of this month. The book is a candid exploration of the psychology behind success, leadership, and personal growth. Drawing from his podcast interviews and life experience, Bartlett unpacks lessons on identity, discipline, relationships, and emotional resilience. The book challenges conventional ideas of happiness and ambition, advocating self-awareness over superficial achievement. It’s structured around 33 laws that aim to guide readers toward a meaningful and high-performing life. With raw honesty, it bridges business insight with deep introspection.



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### Mission:

To provide quality services in a time bound manner, at a competitive cost and to enhance the value of our team members, associates, clients and the society at large.



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