



# LEGAL MUSINGS

THE FORNIGHTLY LEGAL UPDATES !!!

**2025**

**#MUSINGS 16**  
**16th July 2025**



[connect@geniconcs.com](mailto:connect@geniconcs.com)



[www.geniconcs.com](http://www.geniconcs.com)



+91 900 315 3388



Temple Tower, 6th Floor,  
Nandanam, Chennai- 600035



# Meet our Minds

## The Resource Team



**N. A. Srinivasan (NAS)**

**Sangamithra D**

**Nakkeran A**

**Nikita Raju**

**Ruthanya S**

**Sakthishree Kumar**

**Srimathi A**

**Saranamani T**

**Jamuna S**

**Veronika M**

**Saarang Gopal**

**Sandhya M**

**Mythili P**

**Sriram Aravindh G**

**Roopan Raj S**

**Many Minds, One Mission !!!**

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EQUAL JUSTICE UNDER LAW

# MCA- ROC ADJUDICATION ORDERS

## In the matter of M/s Virupaksha Organics Limited:

- The main issue is the Company's failure to appoint Company Secretary and Chief Financial Officer
- The Company M/s Virupaksha Organics Limited failed to appoint **Company Secretary and Chief Financial Officer** for a period from 01.04.2014 to 31.01.2021. The said company went for a Suo-moto application for adjudication.
- The Registrar of Companies (RoC), Telangana, in its adjudication order, held the company, its directors, and every Key Managerial Personnel (KMP) in default liable for penalties under Section 205(3) of the Companies Act, 2013 due to a violation of **Section 203(1)**. The default pertains to the period from 02.11.2018 to 31.01.2021. This adjudication is based on the retrospective amendment to sub-section (5) of Section 203 by the Companies (Amendment) Act, 2019, with effect from 02.11.2018. Consequently, the non-compliance regarding the appointment and functioning of KMPs has been considered effective from that date, solidifying the company's accountability for the specified period RoC Telangana passed an order by fixing a penalty as under

For Non-Appointment of Company Secretary and CFO	₹ 5 lakhs on the Company and ₹ 5 lakhs on the Directors and ₹ 4 lakhs seventy thousand on another Director totaling to an amount of ₹ 39 lakhs and seventy
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# MCA- ROC ADJUDICATION ORDERS

- The Company went for an appeal to the RD South East Region which passed an interim order by observing that the violations are from 01.04.2014 to 31.01.2021.
- Further the applicant (Company) has stated that three of its Directors are to be excluded being independent and non-executive.
- The Adjudication Officer ordered that the period to be considered is from 01.04.2014 to 31.01.2021 and the proceedings against the three Directors shall be exempted.







# SEBI: INFORMAL GUIDANCE

## **Reclassification of Promoters under Regulation 31A of LODR Regulations, 2015**

### **Subject:**

Request by Shivalik Bimetal Controls Ltd. (SBCL) for interpretive guidance on reclassification of promoters under Regulation 31A of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 (LODR), read with Regulation 2(1)(pp) of the SEBI (Issue of Capital and Disclosure Requirements) Regulations, 2018 (ICDR).

### **Background:**

Shivalik Bimetal Controls Ltd. (SBCL), a listed company, has 19 promoters (individuals and corporate entities). Of these, 12 promoters (7 individuals and 5 companies) have sought reclassification from the "promoter" category to the "public" category.

These promoters:

- Do not hold any shares in the company;
- Do not exercise control over the affairs of the company;
- Are not Key Managerial Personnel (KMPs) or directors;
- Are not connected to continuing promoters through board representation.

SBCL a listed Company, sought informal guidance from SEBI on whether such reclassification is permissible and whether shareholder approval is necessary.



# SEBI: INFORMAL GUIDANCE

## **Query 1: Can the 12 promoters be reclassified as public shareholders?**

### **SEBI's Response:**

Yes, reclassification is permissible, provided the following conditions are fulfilled:

- The promoters seeking reclassification are currently classified as "promoters" of SBCL.
- They must comply with the provisions of Regulation 31A of the LODR Regulations.
- In accordance with Regulation 31A of the LODR Regulations read with Regulation 2(1)(pp) of the ICDR Regulations, the reclassification request must be submitted to the concerned stock exchange(s).
- The stock exchange(s) may issue a 'no-objection letter' subject to additional compliance requirements under applicable laws, stock exchange guidelines, and regulatory provisions.

## **Query 2: Can shareholder approval be avoided if the promoters and their related persons hold less than 1% of voting rights?**

### **SEBI's Response:**

Under Regulation 31A(3)(a)(vi) of the LODR Regulations:

- Reclassification of a promoter requires approval from shareholders by an ordinary resolution in a general meeting.
- The promoters seeking reclassification and their related persons are not permitted to vote on the resolution.





# SEBI: INFORMAL GUIDANCE

## **Exception:**

Shareholder approval is not required if the promoters seeking reclassification and their related persons together hold not more than 1% of the total voting rights of the listed entity.

## **In the present case:**

- Mrs. Tejinderjeet Kaur Ghuman, a continuing promoter, holds more than 1% of the voting rights in SBCL.
- She is an immediate relative of Mr. Satinderjeet Singh Sandhu and Mr. Devinderjeet Singh Sandhu, both of whom are among the promoter's seeking reclassification.

Therefore, since a related person of the promoters seeking reclassification holds more than 1% voting rights, the exemption does not apply. Consequently, shareholder approval is mandatory, and the concerned promoters and their relatives must abstain from voting on the resolution.





# SEBI: INFORMAL GUIDANCE

## **Definition of "Promoter Group" (Regulation 2(1)(pp), SEBI ICDR Regulations, 2018):**

**"Promoter Group"** includes:

1. The promoter;
2. Immediate relatives of the promoter:
  - Spouse, parents, brother, sister, or child of the promoter or of the spouse.
3. Where the promoter is a body corporate:
  - (a) A holding or subsidiary company of such promoter;
  - (b) Any company in which the promoter holds 20% or more of equity share capital;
  - (c) Any company which holds 20% or more in the equity share capital of the promoter.
4. Where the promoter is an individual:
  - (a) Any body corporate in which the promoter, immediate relatives, or a firm/HUF in which any of them is a member, holds 20% or more of equity share capital;
  - (b) Any company in which the company referred to in (a) holds 20% or more of equity share capital;
  - (c) Any HUF or firm in which the promoter and relatives together hold 20% or more of total capital.



A photograph showing several people in business attire gathered around a table. One person is pointing at a tablet displaying a pie chart and bar graphs. Another person is writing in a notebook. The image is partially obscured by a dark blue overlay at the bottom.

# SEBI: INFORMAL GUIDANCE

## **Key Conditions under Regulation 31A(3)(b) of LODR Regulations:**

For a promoter to be reclassified as a public shareholder:

- “The promoter and related persons must not hold more than 10% of the voting rights in the listed entity;
- They must not exercise control, directly or indirectly;
- They must not have any special rights in the company (formal or informal), including via shareholder agreements;
- They must not act as Key Managerial Personnel or directors of the company.
- They must not be classified as a wilful defaulter or a fugitive economic offender.

## **SEBI Announces Special Window for re-lodgement of physical share transfers.**

SEBI has opened a Special Six-Month Window (July 7, 2025 – Jan 6, 2026) for investors to re-lodge physical share transfer requests that were submitted before April 1, 2019, but were rejected or returned due to deficiencies. These re-lodged shares will be processed only in demat mode to streamline and secure ownership.





# RBI

## **Reserve Bank of India (Pre-payment Charges on Loans) Directions, 2025**

- “The Reserve Bank of India (RBI) has issued the Pre-payment Charges on Loans Directions, 2025, effective from January 01, 2026, to ensure fair and transparent lending practices, especially for individuals and Micro & Small Enterprises (MSEs).
- The Directions prohibit pre-payment charges on floating rate loans for individuals (non-business loans) and for individuals/MSEs availing business loans from most banks and NBFCs, particularly for loan amounts up to ₹50 lakh.
- These rules apply regardless of the source of funds used for pre-payment and without any lock-in period. Charges are also disallowed if pre-payment is initiated by the lender or previously waived.
- Regulated Entities must clearly disclose pre-payment terms in the loan agreement, sanction letter, and Key Facts Statement (KFS).
- Past circulars on this subject now stand repealed, aiming to reduce customer disputes and promote easier loan switching.

### **No Charges If:**

- Borrower notifies intent not to renew CC/OD before due date and closes on due date.
- Prepayment is initiated by the RE (Regulated Entity).
- Previously waived fees cannot be retrospectively reinstated.



# INCOME TAX

On July 11, 2025, the Income Tax Department has notified the release of the Excel Utilities for ITR-2 and ITR-3 for the Assessment Year (AY) 2025-26, which are now available for filing. In addition, the Common Offline Utility for filing ITR-1 and ITR-4 for AY 2025-26 has also been made available.

For each of the above return forms, the following resources have been provided on the official Income Tax Portal:

- Excel-based Utility
- Return Scheme
- Validation Rules

These resources can be accessed and downloaded from the official Income Tax e-Filing portal. Visit the site with the link here.  
<https://www.incometax.gov.in>

## **Form ITR-B update:**

Taxpayers who have received a notice under Section 158BC of the Income-tax Act, 1961, relating to the procedure for block assessment, can now submit Form ITR-B electronically via the e-Proceeding tab on the Income Tax e-Filing portal. This newly enabled functionality simplifies the process of filing returns for the block assessment period and promotes seamless compliance through digital submission.





## Disclosure



## IBBI

### **Insolvency and Bankruptcy Board of India (Insolvency Resolution Process for Corporate Persons) (Fifth Amendment) Regulations, 2025.**

#### **Regulation 36:** Enhanced Disclosure in Information Memorandum

As Per Sub regulation (1) the information memorandum (IM) must now include not only details as on the insolvency commencement date but also all subsequent updates.

Sub regulation (2), The IM must also include details of all identified avoidance transactions (such as preferential, undervalued, extortionate, or fraudulent transactions) and wrongful or fraudulent trading. It must also mention any filings related to these transactions made before the Adjudicating Authority.

#### **Regulation 38:** Restrictions on Assignment of Avoidance Transactions Sub-regulation (2A):

A resolution plan cannot provide for the assignment of any avoidance transactions or fraudulent/wrongful trading unless they are disclosed in the information memorandum and Intimated to all prospective resolution applicants before the last date for submission of resolution plans. This rule does not apply to any resolution plan already submitted to the Adjudicating Authority before the amendment comes into force.





# NSE CIRCULAR

## **(I) Extension of time for Adoption and Implementation of the CSCR Framework for SEBI-Regulated Entities (REs)**

The NSE vide its circular 44/2025 dated July 01, 2025, has intimated the extension of timeline to comply with the implementation of Cybersecurity and Cyber Resilience Framework for SEBI Regulated Entities from June 30<sup>th</sup>, 2025 to August 31<sup>st</sup>, 2025 for all Registered Entities.

The circular has been issued in line with SEBI's notification SEBI/HO/ ITD-1/ITD\_CSC\_EXT/P/CIR/2025/96 dated June 30, 2025.

The circular can be accessed through the following link:  
<https://nsearchives.nseindia.com/content/circulars/INSP68856.pdf>





# BSE CIRCULAR

## **Disclosure of event “Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts (whether in normal course or not in normal course)” under Regulation 30 of SEBI (LODR) Regulations, 2015**

The BSE vide its circular dated July 07, 2025, has intimated all listed entities that any reporting under Regulation 30 of the SEBI (LODR) Regulations, 2015 regarding events that are covered under “Awarding, bagging/ receiving, amendment or termination of awarded/bagged orders/contracts (whether in normal course or not in normal course)” can now be intimated in XBRL format with effect from July 07<sup>th</sup>, 2025.

In furtherance to the above, BSE has also intimated that initially, disclosure of such events in pdf will be considered as compliance by the exchange. However, listed entities making disclosures in .pdf format initially shall ensure filing reporting of such events in XBRL format within 24 hours from the time of intimation in .pdf format.

The circular can be accessed through the below link:-

<https://www.bseindia.com/markets/MarketInfo/DispNewNoticesCirculars.aspx?page=20250707-34>





# LABOUR LAW

## **Scheme to Promote Registration of Employers/ Employees (SPREE)**

The Employees' State Insurance Corporation (ESIC) has launched a new initiative, the Scheme to Promote Registration of Employers/Employees (SPREE), effective from July 1, 2025, to December 31, 2025. This scheme, approved during the 196th ESIC meeting on June 27, 2025, aims to encourage the registration of factories, establishments, and their employees under the ESI Act, 1948.

Employers are typically required to register their units within 15 days of the Act becoming applicable and to register their employees. SPREE offers a one-time opportunity for previously uncovered employers and employees to register without retrospective coverage issues or punitive actions.

Under SPREE, employers will be considered covered from their registration date or declared date and newly registered employees from their registration date. This scheme does not affect any actions initiated under the ESI Act before July 1, 2025.

ESIC is urging all employers and employees to utilize this scheme and is calling for widespread publicity through various outreach activities and local media to ensure maximum participation. Regional and Sub-Regional offices are tasked with providing necessary support for online registration and submitting fortnightly reports on stakeholder meetings to the ESIC Headquarters.





# START UP

## TEAM'S CORNER

### **Why private companies are preferred over public companies for startups?**

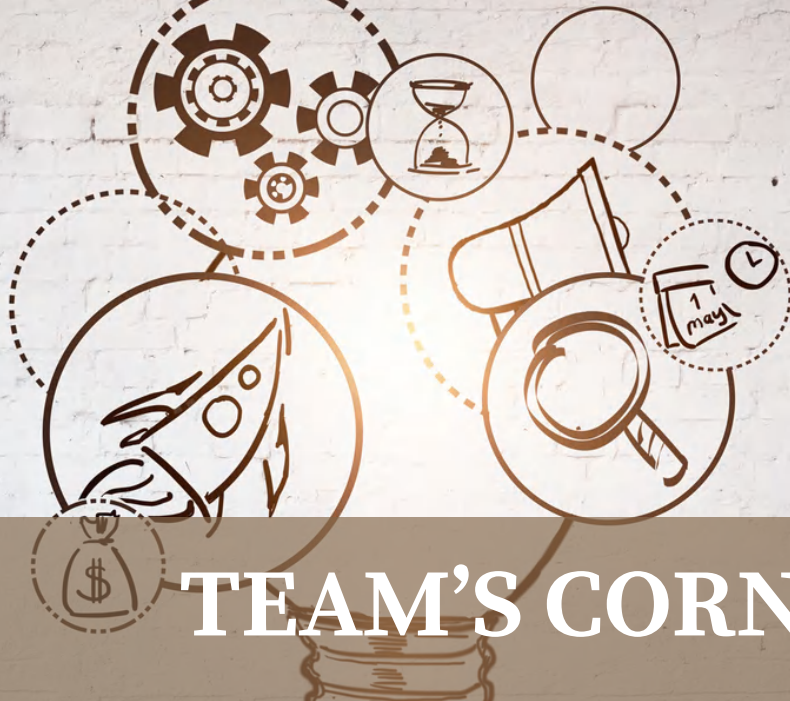
When incorporating a company in India, entrepreneurs face a crucial decision: should they establish a private limited company or a public limited company? While public companies offer advantages like easier access to capital markets, private companies provide significant operational and compliance benefits that make them the preferred choice for most startups and small-to-medium enterprises.

### **Understanding the Fundamental Difference**

Private companies in India are governed by less stringent regulatory requirements compared to their public counterparts. This reduced regulatory burden translates into lower compliance costs, simplified operations, and greater flexibility in business decisions. For entrepreneurs looking to focus on business growth rather than extensive compliance procedures, private companies offer a compelling advantage.

### **Streamlined Compliance and Documentation**

**Simplified Annual Returns** Private companies enjoy the benefit of filing MGT-7A instead of the more comprehensive MGT-7 required for public companies. This simplified annual return format reduces the documentation burden and associated costs significantly.



## TEAM'S CORNER

**Limited MGT-14 Requirements** While public companies must file MGT-14 for various corporate actions, private companies have this requirement only for limited purposes, reducing both paperwork and filing fees.

**Abridged Board Reports** Private companies can prepare abridged board reports, which are less detailed than the comprehensive reports required from public companies. This saves time and resources while meeting statutory requirements.

### **Board and Governance Advantages**

**Minimum Director Requirements** Private companies need only two directors to operate, compared to the more complex board structure requirements for public companies. This simplified structure reduces coordination challenges and board-related expenses.

**Increased Directorship Opportunities** Directors of private companies can hold directorships in a higher number of companies compared to public company directors, providing greater flexibility for entrepreneurs managing multiple ventures.

**Fewer Board Meetings** Private companies are required to conduct fewer board meetings than public companies, reducing administrative overhead and allowing management to focus more on business operations.



# TEAM'S CORNER

## **Key Managerial Personnel (KMP) Simplification**

Private companies have a significant advantage in KMP requirements. Unlike public companies that must appoint multiple key managerial personnel, private companies typically need only a Company Secretary as KMP, substantially reducing salary costs and administrative complexity.

## **Audit and Committee Exemptions**

**Committee Requirements** Private companies enjoy substantial exemptions from various committee requirements that are mandatory for public companies. Regardless of turnover or borrowings, committees like audit committee, nomination and remuneration committee, and stakeholder relationship committee are generally not applicable to private companies, except for internal audit and CSR committees under specific circumstances.

**Secretarial Audit Threshold** Secretarial audit requirements for private companies only kick in when borrowings exceed ₹100 crores, providing significant relief for smaller private companies compared to public companies where such audits are mandatory at much lower thresholds.

**Auditor Rotation Flexibility** Private companies enjoy greater flexibility in auditor rotation requirements, allowing them to maintain longer-term relationships with their auditors and avoid frequent transition costs.





# TEAM'S CORNER

## **Share-Related Benefits**

**Demat Requirements** The requirement for dematerialization of shares in private companies depends on their small company status, providing flexibility that public companies don't enjoy.

**Independent Director Exemption** Private companies are not required to appoint independent directors, eliminating the costs and complexity associated with finding and compensating qualified independent directors.

## **Related Party Transaction (RPT) Advantages**

Private companies benefit from significant relaxations in related party transaction rules. Notably, holding companies and subsidiaries are not considered related parties for private companies, which means:

- Simplified transaction processes between group companies
- Avoidance of complex valuation requirements
- Reduced compliance costs for inter-company transactions
- Greater operational flexibility in group structures

## **Strategic Considerations for Entrepreneurs**

**Cost-Effectiveness** The cumulative effect of these advantages makes private companies significantly more cost-effective to operate, especially in the initial years when cash flow management is critical.

**Operational Flexibility** With fewer regulatory constraints, private companies can make business decisions more quickly and adapt to market changes without extensive compliance procedures.



# TEAM'S CORNER

Focus on Growth Reduced compliance burden allows entrepreneurs to dedicate more time and resources to core business activities rather than regulatory compliance.

## **When to Consider These Advantages**

These advantages make private companies particularly suitable for:

- Startups and small businesses
- Family-owned enterprises
- Companies focused on organic growth rather than public fundraising
- Businesses that prioritize operational flexibility over access to capital markets
- Enterprises where founders want to maintain greater control

## **Conclusion**

While public companies offer certain advantages, particularly in terms of capital raising and brand recognition, private companies provide substantial operational and compliance benefits that make them the preferred choice for most Indian entrepreneurs. The reduced regulatory burden, simplified governance requirements, and operational flexibility offered by private companies create an environment where businesses can focus on growth and innovation rather than extensive compliance procedures.

For entrepreneurs starting their incorporation journey in India, understanding these advantages is crucial for making an informed decision that aligns with their business goals, growth plans, and operational preferences. The choice between private and public company structure should be based on careful consideration of these factors alongside the specific needs and aspirations of the business.





# MAXIM

## **Bis dat qui cito dat – "He gives twice who gives promptly"**

- This timeless Latin proverb reminds us that the value of a gesture is often magnified by its timeliness. In today's fast-paced world—where needs arise and evolve rapidly—delayed support, no matter how generous, may lose its relevance or impact. Conversely, prompt assistance or decision-making not only meets the moment but often exceeds expectations, leaving a lasting impression of reliability and intent.
- At the heart of this principle lies a deeper truth: being responsive is not just about efficiency; it is a form of empathy and leadership. Whether it is delivering service to a client, providing clarity to a team member, or extending a hand to someone in need—acting swiftly reflects our commitment, our awareness, and our willingness to serve with purpose.
- As we move forward in our work and collaborations, may we strive to be timely in our responses, proactive in our initiatives, and thoughtful in our actions. Because as Bis dat qui cito dat suggests, what we give promptly, we give doubly—in value, in meaning, and in trust.





# WISDOM CORNER

## **“Ceremonies That Magnify Life”**

Ceremony focuses attention so that attention becomes intention. If you stand together and profess a thing before your community, it holds you accountable. Ceremonies transcend the boundaries of the individual and resonate beyond the human realm. These acts of reverence are powerfully pragmatic. These are ceremonies that magnify life.

In many indigenous communities, the hems of our ceremonial robes have been unravelled by time and history, but the fabric remains strong. In the dominant society, though, ceremony seems to have withered away. I suppose there are many reasons for that: the frenetic pace of life, dissolution of community, the sense that ceremony is an artifact of organized religion forced upon participants rather than a celebration joyfully chosen.

The ceremonies that persist – birthdays, weddings, funerals – focus only on ourselves, marking rites of personal transition. Perhaps the most universal is high school graduation. I love graduation in my small town, with the whole community dressed up and filling the auditorium on a June evening, whether you have a kid graduating or not. There’s a sense of community in the shared emotions. Pride for the young people walking across the stage. Relief for some. A good dose of nostalgia and remembrance. We celebrate those beautiful young people who have enriched our lives; we honor their hard work and accomplishment against all odds. We tell them that they are our hope for the future. We encourage them to go off into the world and pray that they will come back home. We applaud for them. They applaud for us. Everyone cries a little. And then the parties begin.



# WISDOM CORNER

The ceremony has power. Our collective good wishes really do fuel the confidence and strength of young people about to leave home. The ceremony reminds them of where they come from and their responsibilities to the community that has supported them. We hope it inspires them. And the checks tucked into the graduation cards really do help them make their way in the world. These ceremonies too magnify life.

- An Extract from the Book **“BRAIDING SWEETGRASS”** by **ROBBIN WALL KIMMERER**





# JULY

## COMPLIANCE CALENDER

Date	Forms to be Filed	Description
20.07.2025	GSTR 3B (Monthly)	Filing of summary return for June 2025 by monthly filers.
22.07.2025	GSTR 3B (Quarterly – Group 1 States)	Filing of summary return for Q1 Apr-Jun 2025 by QRMP taxpayers Category 1 states
24.07.2025	GSTR 3B (Quarterly – Group 2 States)	Filing of summary return for Q1 Apr-Jun 2025 by QRMP taxpayers Category 2 states
25.07.2025	GST PMT 06 (for QRMP)	Taxpayers under QRMP scheme for July 2025.





# COMPLIANCE CALENDER

Date	Forms to be Filed	Description
30.07.2025	Form 26QB/26QC/26QD, 27D	TDS on property/rent/contracts, TCS cert.
31.07.2025	TDS Return Filing (Form 24Q, 26Q, 27Q)	Filing of quarterly TDS returns for salary (24Q) and non-salary (26Q, 27Q) payments for Q1 ending June 30, 2025.
31.07.2025	FLA	Filling of foreign liabilities and assets in RBI portal

# think

## MUSINGS IN THE MAZE

**"Mr. Arun is a bright and inquisitive young man, already on the path to greatness. But there's one mystery left — what exactly is his profession?"**



**The first letter of each answer, when put together, will reveal his profession!"  
Help him uncover it by answering the following questions.**

### **Here are the Questions to find out his Profession:**

1. Where others see paperwork, he/she sees governance.
2. A charge or security interest created on movable assets without transferring possession to the lender.
3. The process of strengthening certain provisions in the Foundational Document.
4. A person who manages money or property for someone else is in \_\_\_\_\_ Position.



# MUSINGS IN THE MAZE

## **Answers to Legal Musings#15**

1. MGT-14, PAS-3

Explanation: MGT-14 is mandatory unless exempted for private companies per notifications.

2. Yes

Explanation: DPT-3 covers outstanding money or loan received during the year, even if not classified as deposits.

3. MGT-14 → RD-1 → INC-28

Explanation: Special resolution (MGT-14), application to RD for approval (RD-1), and filing order with ROC (INC-28).

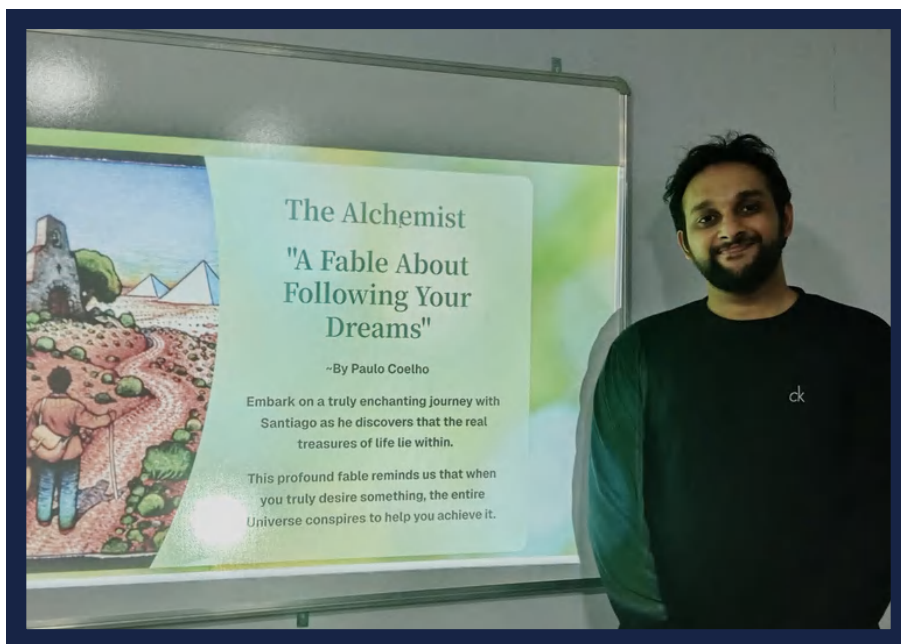
4. None of the Above

5. Yes, through DIR-11

Explanation: DIR-11 is optional for directors, but advisable if company doesn't file DIR-12.



# LITERARY REVIEW



Mr. Saarang Gopal reviewed '**The Alchemist**' by **Paulo Coelho**, a fable about following your dreams, on Saturday, the 12th of July 2025. The book explores the journey of Santiago, a shepherd boy, who undertook a journey to Africa in pursuit of finding his treasure under the pyramids. In this novel, the author elaborates the concept of Personal Legend, which is a person's unique destiny or path that brings them fulfillment and happiness. The Alchemist reminds us that the answers we seek are often within us. We must be brave enough to listen and follow our heart, trust our journey even if it's without clarity. He adds that failure is a part of growth, and inner transformation brings real reward.



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6th Floor, No.672,  
Temple Tower, Anna Salai,  
Nandanam, Chennai 600035



9003199945



connect@geniconcs.com



www.geniconcs.com