

Goods & Services Tax (GST)

*Introduction to GST Tribunal
Proposed Amendments in Finance Bill 2026
& Other Recent Amendments / Judgements*



CA. Vaibhav Jain

B.Com (Hons), FCA, ACS, LLB, DISA (ICAI), MBF (ICAI), FAFD (ICAI), CCIDT (ICAI), CCCA (ICAI), ID (MCA-IICA), Registered Valuer (SFA) (IBBI)



fcavaibhavjain

Please feel free to reach out to me at
+91 97113 10004 | vaibhavjain@mehragoelco.com | vaibhavjain@inmacs.com



Proposed Amendments in Finance Bill 2026 Goods & Service Tax (GST)

GST AMENDMENTS IN BUDGET 2026

Provision Amended	Before Amendment	Change Introduced	Key Impact
Section 15(3)(b) CGST Act (Post-supply discounts – valuation)	Post-sale discounts allowed only if i. Pre existing agreement at/before supply, ii. invoice-wise linkage , and iii. ITC reversal by recipient	(i) Removes requirement of agreement and invoice linkage (ii) Allows exclusion of post-sale discounts based solely on credit note issuance and ITC reversal	Major litigation relief on commercial discounts.
Section 34, CGST Act (Credit notes)	Credit notes permitted, but no explicit linkage to Section 15(3)(b) discounts	Explicitly permits credit notes for discounts referred in Section 15(3)(b)	Statutory alignment of valuation and credit note mechanism;



CA. VAIBHAV JAIN
Member, NIRC of ICAI

GST AMENDMENTS IN BUDGET 2026

Provision Amended	Before Amendment	Change Introduced	Key Impact
Section 54(6), CGST Act (Provisional refund)	Provisional refund limited mainly to zero rated supplies; inverted duty refunds excluded	Extends provisional refund to refunds arising from inverted duty structure	Improved liquidity and reduced working capital blockage
Section 54(14), CGST Act (Refund threshold)	Refund not sanctioned if amount < ₹1,000 , even in export cases	Removes ₹1,000 threshold for goods exported on payment of tax	Ensures complete tax neutrality for exports, irrespective of refund amount.



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GST AMENDMENTS IN BUDGET 2026

Provision Amended	Before Amendment	Change Introduced	Key Impact
Section 101A, CGST Act (Advance Ruling – appellate mechanism)	(i) National Appellate Authority not constituted (ii) No effective remedy for conflicting AARs	Empowers Government to notify an existing authority/tribunal to hear appeals until NAAAR is constituted	Restores uniformity in GST interpretation and strengthens certainty for multi-State operations.
Section 13(8)(b), IGST Act (Intermediary services – place of supply)	Place of supply deemed as location of supplier , denying export status	Clause omitted ; place of supply now governed by Section 13(2) (location of recipient)	Enables intermediary services to qualify as exports and major relief for cross border service providers

Note: Now, Intermediary Services provided by Suppliers based outside India to recipients based in India, shall be deemed to be Import of Service, hence taxable under RCM.



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Amendment to Section 15(3) Valuation of Supply – Post-Sale Discounts

The requirement to **link post-sale discounts** with a **pre-existing agreement** has been **removed**. Now, discounts given **after supply can be adjusted** through a **credit note**, provided the **ITC attributable to the discount is reversed** by the **recipient**.

Section 15(3)(b) is proposed to be substituted to allow **exclusion of post-supply discounts from the value of supply without requiring any prior agreement**, subject to:

- Issuance of a credit note by the supplier, and
- Proportionate reversal of ITC by the recipient, in accordance with section 34.



Amendment to Section 15(3) Valuation of Supply – Post-Sale Discounts



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Member, NIRC of ICAI

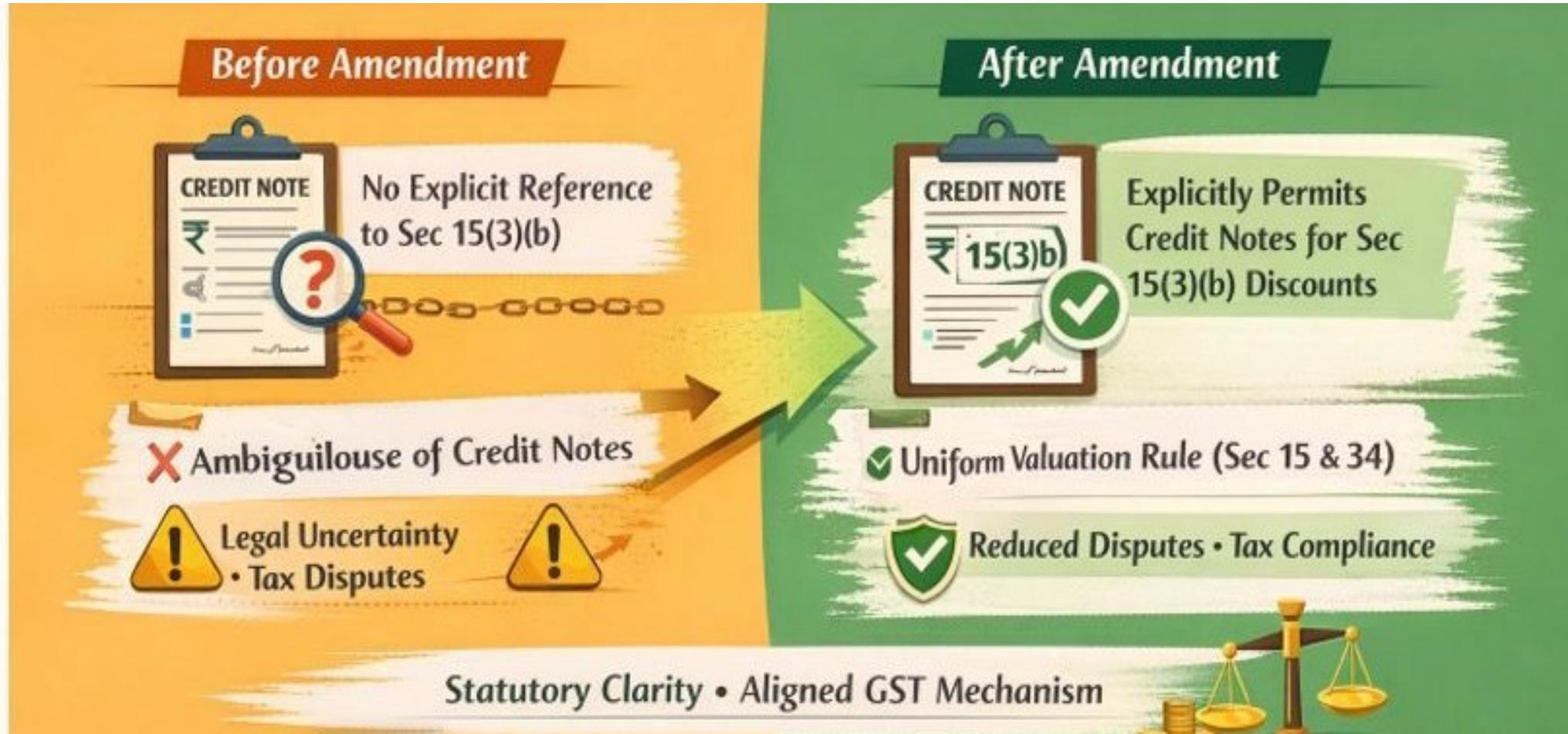
Section 34(1) is proposed to ensure that credit notes **for post-supply discounts** can be issued and declared in the GST return for the month of issuance, but **not later than 30th November** following the end of the financial year. This provides more **flexibility and clarity** for businesses in managing their tax liabilities.

- Section 34(1) is proposed to expressly **include post-sale discounts** referred to in **section 15(3)(b)** as a ground for issuance of credit notes.
- This proposed modification **directly addresses the issuance of credit notes** in scenarios involving **discounts**.



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Amendment to Section 34 of the CGST Act – Credit Notes



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Section 54(6): Provisional Refund for Inverted Duty Structure – The scope of provisional refunds has been **extended to include** refunds arising from **inverted duty structures**, not just zero-rated supplies.

The scope of **90% provisional refund** is proposed to be **extended to unutilised ITC** arising from inverted duty structure under section **54(3)(ii)**.



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Member, NIRC of ICAI

Clause 139 – Amendment to Section 54, CGST Act, 2017

Expanding Refund Benefits (Including Inverted Duty Structure & Exports)

Before Amendment

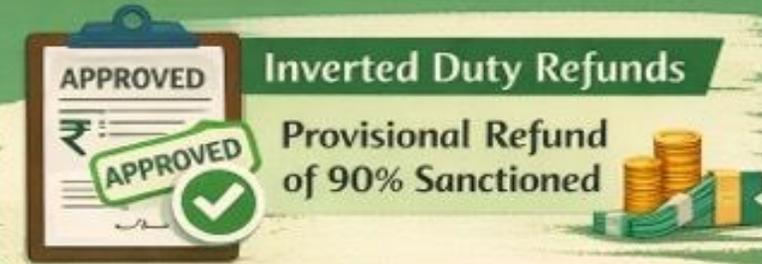


Long Delays • Working Capital



**BROADER
Refund Relief**

After Amendment



Improved Cash Flows for Businesses



Faster Refunds • Better Export Benefits



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Section 54(14): Removal of Threshold (Rs. 1000) for Export Refunds – The **threshold limit** for sanctioning refunds in the **case of goods exported out of India with payment of tax** has been **removed**, making the refund process more **accessible and efficient** for exporters.

After, the proposed amendment, it now states that the **threshold (Rs. 1000) does not apply if**

- Goods are **exported out of India**, and
- Export is **made with payment of IGST**.

However, Section **54(14) restrictions CONTINUES to apply** in other situations as it is. **eg.**

- Inverted Duty Structure (IDS) Refunds,
- Refunds Due to Excess Balance in Electronic Cash Ledger,



CA. VAIBHAV JAIN ▪ Refunds of Excess Payment of Tax.
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PROPOSED AMENDMENT TO SECTION 54(14) CGST ACT: BOOST FOR SMALL EXPORTERS

BEFORE AMENDMENT (CURRENT RULE)



EXPORT OF GOODS
(WITH PAYMENT OF TAX)



REFUND CLAIM
< ₹1,000

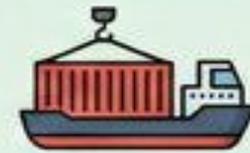
REFUND DENIED



Small refunds blocked!
Cash flow stuck.

PROPOSED
CHANGE
(BUDGET 2026-27)

AFTER AMENDMENT (PROPOSED RULE)



EXPORT OF GOODS
(WITH PAYMENT OF TAX)



NO MINIMUM
THRESHOLD

**REFUND ALLOWED
(ALL AMOUNTS)**



Every refund counts!
Better liquidity.

KEY BENEFITS & IMPACT



Improved Cash Flow for MSMEs & Small Exporters (E-commerce focus)

Simplifies Compliance & Reduces Working Capital Blockage

Encourages Low-Value Export Consignments

Amendment to Section 101A of the CGST Act – Interim Appellate Mechanism for Advance Rulings

Earlier Provision

- Appeals against conflicting Advance Ruling decisions of different States were to be heard by the **National Appellate Authority (NAA)** under Section **101B**.
- However, **NAA had not been constituted**, leaving taxpayers without an appellate remedy.

Effective
01-01 2026

Amendment Introduced (Finance Bill, 2026 – Clause 140)

- A new Section 101A(1A) is inserted to empower the **CG to notify an existing Authority / Tribunal** to hear appeals under Section **101B pending constitution of NAA**.
- **Sub-sections (2) to (13) of Section 101A** will **not apply** where such authority is empowered.
- An **Explanation** clarifies that existing authority includes a tribunal.



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Clause 140 – Amendment to Section 101A, CGST Act, 2017

Appellate Mechanism for Advance Rulings



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Amendment to Section 13(8)(b) of the IGST Act – Intermediary Services

- Clause (b) of sub-section (8) of Section 13 is omitted.
- As a result, the place of supply for **intermediary services** will now be determined as per the **default rule** under **Section 13(2)** of the IGST Act i.e. the place of supply is the **location of the recipient of services.**

Impact

- Intermediary services provided to overseas clients will now qualify as **export of services**, subject to fulfillment of other conditions
- GST will generally not be payable on **such cross-border intermediary services.**
- Major relief to **service exporters, consultants, agents, and facilitators.**

Intermediary Services Under GST



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Member, NIRC of ICAI

Clause 141 – Amendment to Section 13, IGST Act, 2017

Correcting Place of Supply for Intermediary Services





Recent changes in Goods & Service Tax (GST)

From **January 2026 onwards**, the GST portal has enhanced interest calculation in **Table 5.1 of GSTR-3B** by granting the benefit of the **minimum cash balance available in the Electronic Cash Ledger (ECL)** during the delay period. **Revised Interest Formula (as per GSTN)**

$$\text{Interest} = (\text{Net Tax Liability} - \text{Minimum Cash Balance in ECL from due date to date of debit}) \times (\text{Number of days delayed} / 365) \times \text{Applicable Interest Rate}$$

Key Features:

- (i) The interest auto-populated in **Table 5.1 of GSTR-3B**.
- (ii) Auto-populated values are **suggestive in nature**.
- (iii) Taxpayers **cannot reduce** the system-calculated interest.
- (iv) Taxpayers **may modify upwards** these values based on **their own records and computations**, if required.



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Practical Illustration: How Interest will be Calculated

- Tax period: **January 2026**
- Due date of GSTR-3B: **20 February 2026**
- Actual date of filing and payment: **10 March 2026**
- Net GST liability: **Rs. 5,00,000**
- ITC available and utilised: **Rs. 3,50,000**
- Net cash liability: **Rs. 1,50,000**
- Minimum cash balance in ECL from due date to payment date: **Rs. 80,000**
- Delay: **18 days**
- Applicable interest rate: **18% per annum**

Interest computation:

Net cash liability = **Rs. 1,50,000**

Less: Minimum cash balance in ECL = **Rs. 80,000**

Effective amount for interest = **Rs. 70,000**

Interest = **Rs. 70,000 × (18/100) × (18/365)**

Interest payable ≈ **Rs. 621** (approx.)



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Update in Table 6.1 – Cross-Utilization of ITC

From **January-2026** period onwards, once the **available IGST ITC** has been fully **exhausted**, the GST Portal will **allow to pay IGST liability in Table 6.1 of GSTR-3B** using available **CGST and SGST ITC in any sequence**.

In case of cancelled taxpayers, if the **last applicable GSTR-3B** return has been filed **after the due date**, then the **interest applicable on such delayed filing** shall be levied and collected through the **Final Return i.e., GSTR-10**.

NEW ADVISORY!
CGST & SGST Utilisation Against IGST
Changes in GSTR-3B Table 6.1 (Effective from January 2026)

BEFORE JAN 2026
— Strict Order Required: —
Use IGST ITC First → Then CGST ITC → Lastly SGST ITC
FIXED SEQUENCE As per Law

AFTER JAN 2026
— Now Flexible Option! —
Once IGST ITC is Exhausted:
Use CGST ITC First OR Use SGST ITC First OR Mix CGST & SGST ITC
ANY ORDER You Choose!

KEY POINTS

- ▶ Portal Flexibility in Table 6.1
- ▶ Statutory Law Still Prescribes Fixed Order
- ▶ Helps Manage Cash Flow Better

BEFORE IGST → CGST → SGST
NOW CGST / SGST FOR IGST ANY SEQUENCE
System Flexibility vs. Legal Compliance!



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Collection of Interest in GSTR-10 for Delayed Filing of Last Applicable GSTR-3B

In case of cancelled taxpayers, if the **last applicable GSTR-3B** return has been filed **after the due date**, then the **interest applicable on such delayed filing** shall be levied and collected through the **Final Return** i.e., **GSTR-10**.



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- As per **Rule 14A of CGST Rules, 2017**, a **Simplified GST Registration Scheme** has been introduced from **01-November-2025**.
- To reduce the **compliance burden** and **enhance the ease of doing business** for **small taxpayers**.

Automated **GST** Registration Approval in **3 Days** for Low-Risk Applicants



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Member, NIRC of ICAI

Eligibility

- Taxpayers whose monthly **output tax liability** (including CGST, SGST/UTGST, IGST, and Compensation Cess) does not **exceed ₹2.5 lakh** can opt for this scheme.
- A person can obtain **only one registration per State/UT** under this rule against a single PAN.



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Applicants should select "Yes" under the "Option for Registration under Rule 14AA," in Form GST REG-01.

Adhaar Authentication Mandatory for the Primary Authorized Signatory and at least one Promoter/Partner.

Registration granted within 3 working days of generation of the Application Reference Number (ARN),



Auto Suspension of GST Registration due to Non-Furnishing of Bank Account

- If a taxpayer **fails to furnish bank account** details within **30 days of registration**, the system will automatically **suspend the registration**.
- Once bank account details **are furnished, cancellation proceedings will be automatically dropped** by the system.
- If the cancellation **proceedings are not dropped automatically** on the same day after adding bank details, the taxpayer **can manually initiate** the process.

**AUTO
SUSPENSION
OF
GST
REGISTRATION**



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Auto Suspension of GST Registration due to Non-Furnishing of Bank Account

GST Rule 10A: Your Guide to Avoiding Automatic Suspension

THE CORE REQUIREMENT: RULE 10A



Furnish Your Bank Account Details

As per Rule 10A, taxpayers must provide their bank account information on the GST Portal after registration.



Critical Deadline: 30 Days

Bank details must be submitted within 30 days of registration grant OR before filing GSTR-1/IFF, whichever comes first.

CONSEQUENCE OF NON-COMPLIANCE



Automatic GST Registration Suspension

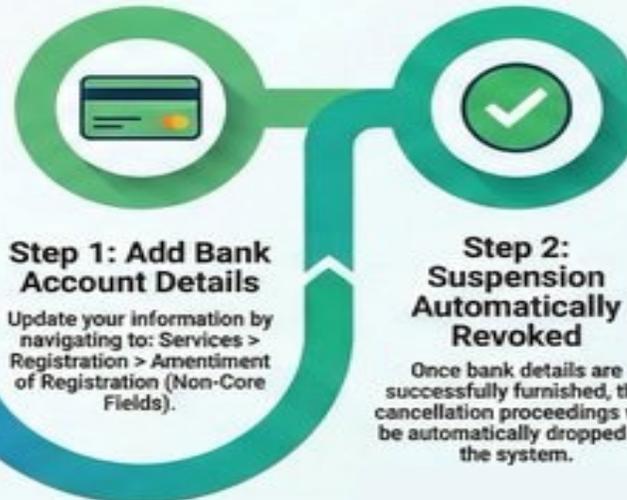
Failure to furnish bank details within the deadline will result in the system automatically suspending your registration.



How to Check Your Status

You can view the official suspension order by navigating to: Services > User Services > View Notices and Orders.

HOW TO RESOLVE THE SUSPENSION



Step 1: Add Bank Account Details

Update your information by navigating to: Services > Registration > Amendment of Registration (Non-Core Fields).

Step 2: Suspension Automatically Revoked

Once bank details are successfully furnished, the cancellation proceedings will be automatically dropped by the system.

Manual Override (If Needed)

If proceedings aren't dropped same-day, use the "Initiate Drop Proceedings" button under: Services > User Services > View Notices and Orders.

EXEMPTIONS TO THE RULE



Who is Exempt?

This rule is not mandatory for OIDAR (Online Information and Database Access or Retrieval) and N RTP (Non-Resident Taxable Person) taxpayers.



Exception to the Exemption

However, if an OIDAR taxpayer appoints a representative in India, furnishing bank account details becomes mandatory.



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Member, NIRC of ICAI



Introduction to Goods & Service Tax Appellate Tribunal (GSTAT)

- India's GST regime (since 2017) **lacked a dedicated Appellate Tribunal.**
- Taxpayers were **forced to approach High Courts directly via writs.**
- 2026 marks the **operationalization of GSTAT**, restoring a structured dispute resolution mechanism.
- GSTAT becomes operational with **Principal Bench (Delhi) + 31 State Benches**
- Restores **statutory hierarchy**: Tribunal = final fact-finding authority.
- High Courts now focus on **substantial questions of law**, not facts.



GST APPELLATE
TRIBUNAL



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- Eight years of pending **disputes need attention.**
- Special filing window for “**Old Orders**” (on or before **31 Mar 2026**).
- **Cost of Justice:** Pre-deposit of **30% of disputed tax** (20% for GSTAT + 10% first appeal).
- MSMEs may **face working capital challenges.**
- Portal primarily accepts **Cash Ledger**, not ITC
- Ministry should clarify ITC usage for pre-deposits.



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- GSTAT a major “**Ease of Doing Business**” reform in indirect taxes since 2017.
- **Re-evaluate merits:** Not all dormant appeals should be revived.
- **Digitize records:** Prepare for e-filing (**Form GST APL-05**).
- **Legal precision:** Draft grounds carefully – last chance to place facts on record.
- **Benefits:** Unclogs High Courts, provides **technical adjudication** for **complex** GST matters.
- **Success depends on:** Speedy **disposal**, robust digital infrastructure, and judicious benches.



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Member, NIRC of ICAI

Recent GST Case Laws



Sterling & Wilson Pvt. Ltd. vs Commissioner, Odisha, Commissionerate of CT GST & ors. GSTAT(DEL)[APL/1/PB/2026
pronounced on 11 February 2026 by GSTAT, Principal Bench, Delhi

Facts of Case	Decision
<ul style="list-style-type: none">The appellant, Sterling & Wilson Pvt. Ltd., faced GST demand proceedings for the financial year 2018-19.The dispute arose because the tax liability declared in GSTR-1 (outward supplies) exceeded the GST paid in GSTR-3B (monthly summary return) by approximately ₹27 lakh.The department initiated proceedings alleging suppression and willful misstatement under Section 74 of the CGST Act, 2017	<ul style="list-style-type: none">GSTAT noted that merely having a reporting mismatch does not automatically infer tax evasion, especially where differences arise from credit/debit notes, timing adjustments, advances, or early GST system constraints.GSTAT held that if Section 74 is unsustainable, the case cannot be converted into a Section 73 case by the FAA or the Tribunal itself and then decided at the appellate stage.Instead, the matter must be remitted back to the Proper Officer who originally issued the notice. Only the Proper Officer has the jurisdiction to re-determine tax liability under Section 73(2).



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Member, NIRC of ICAI

Periyasamy Karthikeyan v. State Tax Officer, Karur-4 Assessment Circle [W.P.(MD) No. 3049 of 2025

pronounced on 06 January 2026 by the Madras High Court

Facts of Case	Decision
<ul style="list-style-type: none">• The assessee had wrongly availed ITC under CGST/SGST instead of IGST for FY 2018-19 but disclosed the error in GSTR-9 and rectified it through GSTR-9C.• Revenue had issued ASMT-10 during scrutiny, considered the assessee's reply, and then formally dropped the matter through ASMT-12.• The Department subsequent issue DRC-01A/DRC-01 on identical ground.	<ul style="list-style-type: none">▪ The Madras High Court held that once the Proper Officer, after scrutiny u/s 61, accepts the taxpayer's explanation and issues Form ASMT-12, the statute expressly prohibits initiation of fresh proceedings on the same issue▪ Therefore, issuing DRC-01A / DRC-01 on the very same grounds is without jurisdiction.



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Key Judgement

Enfive Systems Private Limited vs. The Commissioner of Commercial Taxes & Anr. [W.P.(MD) No. 36252 of 2025] *pronounced on 18 December 2025 by the Madras High Court*

Facts of Case

- The petitioner challenged a **GST assessment order dated 21.03.2024** passed by the tax authorities.
- The grievance was that all notices (including the show cause notice) and reminders were issued **only by uploading them on the GST Common Portal**.
- The petitioner claimed *they were unaware* of these portal uploads, did not respond, and consequently were **not afforded any opportunity of personal hearing**, leading to an **ex-parte order** confirming tax demands.

Decision

- The Court held that merely **uploading notices** on the GST portal **does not constitute effective service** when the taxpayer does not respond.
- Revenue authorities **must consider other prescribed methods** of service (e.g., registered post with acknowledgment) to ensure the taxpayer is actually informed.
- Passing an assessment order without granting a meaningful opportunity for a **personal hearing**—when the taxpayer was unaware of the proceedings—**violates principles of natural justice** (especially the right to be heard).



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Ashok Kumar Maganbhai Patel vs State of UP [Writ Tax No. 947 of 2025]
pronounced on 25 November 2025 by the Allahabad High Court

Facts of Case	Decision
<ul style="list-style-type: none">▪ Goods moved from Gujarat → West Bengal under a bill-to-ship-to supply.▪ All valid documents were carried: Tax Invoice, E-way Bill, Railway Receipt.▪ The only discrepancy: one-digit error in ship-to PIN code on invoice.▪ Authorities detained goods and imposed penalty under Section 129, CGST Act.▪ Petitioner relied on Circular No. 64/38/2018-GST (14-09-2018), which bars proceedings for mere PIN code errors when the address is otherwise correct.	<ul style="list-style-type: none">▪ Detention & penalty unjustified —Where address is correct and only the PIN code contains a one-digit error, the defect is considered minor and not indicative of tax evasion.▪ Circular No. 64/38/2018-GST, issued under Section 168, is binding on officers.▪ Clause 5(b): Incorrect PIN code alone, with correct address, does not warrant action under Section 129.▪ Authorities acted contrary to law by ignoring the circular.



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Member, NIRC of ICAI

Key Judgement

Delhi Sales Corporation vs Principal Commissioner of Central Tax [W.P.(C) 15646 of 2025] *pronounced on 18 November 2025 by the Delhi High Court*

Facts of Case	Decision
<ul style="list-style-type: none">▪ The petitioner, Delhi Sales Corporation, challenged an Order-in-Original dated January 21, 2025, and a corresponding demand (Form DRC-07) for ₹1,32,467.▪ The core of their argument was that the entire tax liability and interest had been settled back in August 2022, long before the SCN was issued in June 2024.	<ul style="list-style-type: none">▪ When a taxpayer pays the full tax along with interest before the issuance of the show cause notice, such payment—supported by written intimation—can satisfy the requirement for closure at the pre-notice stage.▪ Legal distinction between Section 74(5) and 74(8) → Section 74(5): Closure on payment of tax + interest + 15% penalty at pre-notice stage.▪ The show cause notice was treated as closed. Consequently, the impugned Order-in-Original and DRC-07 demand—issued despite prior tax payment—were quashed.



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Member, NIRC of ICAI

Key Judgement

M/S Singhal Iron Traders Vs Additional Commissioner and Another [WRIT TAX No. – 1357 of 2022].
pronounced on 4 November 2025 by the Allahabad High Court

Facts of Case	Decision
<ul style="list-style-type: none">▪ M/S Singhal Iron Traders is a registered dealer of trading and supplying iron scrap.▪ In August 2018, the firm purchased iron scrap worth ₹10,83,600 from M/S Arvind Metal Suppliers, Agra.▪ The purchase was supported by valid tax invoices, e-way bills, and payments.▪ Both the buyer and supplier had properly filed their GSTR-01 and GSTR-3B returns for that period.▪ GST Department initiated proceedings u/s 74 against M/S Singhal Iron Traders on the ground that the supplier's GST registration was cancelled after the transaction date.	<ul style="list-style-type: none">▪ The Court held that the buyer (M/S Singhal Iron Traders) cannot be punished when the transaction was genuine and the supplier was registered at the time of sale.



CA. VAIBHAV JAIN
Member, NIRC of ICAI

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The graphic features the CA World logo at the top center, with the text 'THE CHARTERED ACCOUNTANT' above 'WORLD' and 'connecting professionals' below. Below the logo is the tagline 'Knowledge • Networking • Compliance • Opportunities'. A central smartphone displays the CA World logo. Surrounding the phone are six circular icons connected by a dashed line, each representing a service: 'Assignment Portal' (hands holding a document), 'Matrimonial Portal' (wedding rings), 'Events Portal' (group of people), 'Newsletter' (envelope with document), 'News Snippets' (megaphone), and 'Job Portal' (briefcase). To the right of the phone are two QR codes, the Google Play logo with the text 'GET IT ON Google Play', and the Apple App Store logo with the text 'Download on the App Store'.



CA. VAIBHAV JAIN
Member, NIRC of ICAI

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(MCA-IICA), Registered Valuer (SFA) (IBBI)

Please feel free to reach out to me at +91 97113 10004
vaibhavjain@mehragoelco.com | vaibhavjain@inmacs.com



fcavaibhavjain