

Nucleus ADVISORS

RoundUp

February 2021 | F&A | Volume VI



Welcome to our
monthly newsletter

We bring you a concise and noteworthy regulatory developments in Income Tax and Goods & Services Tax during February 2021. We had tried to cover all important updates occurred during February 2021 in this volume of newsletter. The sole purpose of this circulation is to update finance professionals and business owners on direct & indirect taxes and other compliances. Feedbacks are welcome at info@nucleusadvisors.in.



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Why this Volume of Newsletter is important for reader?

Through the series of this newsletter, we aim at covering all relevant Income Tax and Goods & Service Tax notification, circulars and case laws which may directly or indirectly impact our readers. At Nucleus, it is our utmost priority to help our readers to be informed with respect to the changes in relevant laws for a smoother compliance.





DIRECT TAX UPDATES

Notification No. 5 of 2021 dated 11th Feb 2021

The Central Government **Specifies** Chief Executive Officer, Center for e- Government, Government of Karnataka for the purposes in connection with sharing of information regarding income tax assessee for identifying the eligible beneficiaries for implementing social security/public welfare schemes with the help of entitlement Management system.

Notification No. 9/2021 dated 26th February, 2021

CBDT has further extended the date for making payment without additional amount under the Vivad-se-Vishwas Scheme:

CBDT has amended following dates under the Vivad-se-Vishwas Scheme:

- ✓ **31st March 2021:** The declaration shall be filed to the designated authority.
- ✓ **31st March 2021:** The payment date of the amount of the disputed tax.
- ✓ **1st May 2021:** The payment date of the amount of the disputed tax with 10% additional amount.

Notification No. 6 & 7 of 2021 dated 17th Feb 2021

Procedure for Assessment under faceless assessment scheme:

The Central Government introduced the Faceless Assessment Scheme to provide greater transparency, efficiency and accountability in Income Tax assessments. The provisions are introduced under Faceless Assessment, under the Income Tax Act, 1961, for conducting scrutiny through Faceless assessment of income tax returns (ITR).

Procedure for the assessment under this scheme has been specified by the Income tax department, please refer the link for reference

https://www.incometaxindia.gov.in/communications/notification/notification_6_2021.pdf

Seeking of Video Conferencing & adjournment:

CBDT has introduced the FAQs for seeking video conferencing & adjournment in case of income tax proceedings. Please refer the link for reference:

https://www.incometaxindiaefiling.gov.in/eFiling/Portal/StaticPDF/VC_and_Seek_adjournment_FAQ.pdf

Important Supreme Court Judgment on Payment for Software Import

In case of Engineering Analysis Centre of Excellence Private Limited and various other similar civil appeals where appeals were grouped in following four categories:

1. Software imported directly by end-user.
2. Software imported by distributors/resellers to further selling it in India
3. Software imported by non resident distributors/resellers to further selling it in India
4. Software affixed to hardware and sold as integral part of equipment

Held:

1. Given the definition of royalties contained in Article 12 of the DTAA's mentioned in paragraph 41 of this judgment, it is clear that there is no obligation on the persons mentioned in section 195 of the Income Tax Act to deduct tax at source, as the distribution agreements/EULAs in the facts of these cases do not create any interest or right in such distributors/end-users, which would amount to the use of or right to use any copyright. The provisions contained in the Income Tax Act (section 9(1)(vi), along with explanations 2 and 4 thereof), which deal with royalty, not being more beneficial to the assessee, have no application in the facts of these cases.
2. that payment made by Indian resident end-users/distributors to non residents computer software manufacturers/suppliers, as consideration for resale/use of the computer software through EULAs/distribution agreements, is not the payment for royalty for the use of copyright in the computer software, and that the same does not give rise to any income taxable in India, as a result of which the persons referred to in section 195 of Income Tax Act were not liable to deduct any TDS under section 195 of the Income Tax Act. The answer to this question will apply to all four categories of cases enumerated by us in paragraph 4 of this judgment.

GST UPDATES

Notification No. 03/2021 - CBIC notifies class of person to whom Aadhar authentication under provisions of sub-section (6B) or sub-section (6C) of section 25 of CGST Act will not apply

CBIC notifies that Aadhar authentication under sub-section (6B) or sub-section (6C) of section 25 of CGST Act, 2017 shall not apply to a person who is :-

- ❖ not a citizen of India; or,
- ❖ Department or establishment of the Central Government or State Government; or
- ❖ a local authority; or
- ❖ a statutory body; or
- ❖ a Public Sector Undertaking; or
- ❖ a person applying for registration under the provisions of sub-section (9) of section 25 of the said Act.

Notification No. 04/2021 Central Tax - Extension of Due date for furnishing of GSTR-9 and GSTR-9C for the Financial Year 2019-20.

CBIC has further extended date for filing Form 9 and Form 9C for FY 2019-20 till **March 31, 2021**. These forms are applicable for **Registered Suppliers having Turnover of more than 5Crore** in said financial year.

Circular No. 145/01/2021-GST:- Standard Operating Procedure (SOP) for implementation of the provision of suspension of registrations under sub-rule (2A) of rule 21A of CGST Rules, 2017

As per the above Circular, GST registration can be suspended if any 'Significant Anomalies' are found between the values of:

1. GSTR-3B Turnover Values vs GSTR1 Turnover Values as declared by the assessee.
2. GSTR-3B ITC Value of the assessee vs GSTR1 Value filed by his suppliers.

The said person shall be intimated in FORM GST REG-31 electronically, on the common portal, or by sending a communication to his e-mail address, highlighting the said differences and anomalies and asking him to explain as to why his registration shall not be cancelled.

This suspension will be there for a period of 30 days and the Assessee can submit his reply with clarifications / justifications to the Jurisdictional officer within 30 days from the date of notice.

If the Jurisdiction Officer is satisfied with the Assessee's reply he can revoke the suspension of GST registration.

If the Jurisdiction officer is not satisfied with the Assessee's reply, or the Assessee has not submitted his reply to the Jurisdiction officer within the prescribed time limit, then the Jurisdiction officer can proceed for Cancellation of the GST Registration.

The notice to the Assessee in FORM GST REGN - 31 will be generated through System and communicated to the Assessee. However, till the time the facility of generating FORM GST REG - 31 through Online is enabled, as an alternative arrangement, the Jurisdiction officer can issue a Notice in FORM GST REG - 17 in the GST portal. This notice can be seen from "View/Notice and Order" tab post login.

The reply against FORM GST REG - 17 notice can be filed by the assessee in online through FORM GST REG - 18 in the same portal within the specified time limit of 30 days.

Note: For detailed instructions please refer previous circulars shared by us.



Circular no. 146/02/2021-GST :- Clarification on Dynamic QR Code on B2C Invoices:

SL No.	Issues	Clarifications
1	<p>To which invoice is Notification No 14/2020-Central Tax dated 21st March, 2020 applicable?</p> <p>Would this requirement be applicable on invoices issued for supplies made for Exports?</p>	<p>This notification is applicable to a tax invoice issued to an unregistered person by a registered person (B2C invoice) whose annual aggregate turnover exceeds 500 Cr rupees in any of the financial years from 2017-18 onwards. However, the said notification is not applicable to an invoice issued in few cases.</p> <p>The dynamic QR Code is not required to be displayed on invoices issued for supplies made for Exports.</p>
2	<p>What parameters/ details are required to be captured in the Quick Response (QR) Code?</p>	<p>Dynamic QR Code, requires to contain the following information: -</p> <ul style="list-style-type: none"> i. Supplier GSTIN number ii. Supplier UPI ID iii. Payee's Bank A/C number and IFSC iv. Invoice number & invoice date, v. Total Invoice Value and vi. GST amount along with breakup i.e. CGST, SGST, IGST, CESS, etc. <p>Further, Dynamic QR Code should be such that it can be scanned to make a digital payment.</p>
3	<p>If a supplier provides/ displays Dynamic QR Code, but the customer opts to make payment without using Dynamic QR Code, then will the cross reference of such payment, made without use of Dynamic QR Code, on the invoice, be considered as compliance of Dynamic QR Code on the invoice?</p>	<p>The said invoice shall be deemed to have complied with the requirement of having Dynamic QR Code.</p>
4	<p>If the supplier makes available to customers an electronic mode of payment like UPI Collect, UPI Intent or similar other modes of payment, through mobile applications or computer based applications, where though Dynamic QR Code is not displayed, but the details of merchant as well as transaction are displayed/ captured otherwise, how can the requirement of Dynamic QR Code as per this notification be complied with?</p>	<p>In such cases, if the cross reference of the payment made using such electronic modes of payment is made on the invoice, the invoice shall be deemed to comply with the requirement of Dynamic QR Code.</p> <p>However, if payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.</p>
5	<p>Is generation/ printing of Dynamic QR Code on B2C invoices mandatory for pre-paid invoices i.e. where payment has been made before issuance of the invoice?</p>	<p>If cross reference of the payment received either through electronic mode or through cash or combination thereof is made on the invoice, then the invoice would be deemed to have complied with the requirement of Dynamic QR Code.</p>

SL No.	Issues	Clarifications
6	Once the E-commerce operator (ECO) or the online application has complied with the Dynamic QR Code requirements, will the suppliers using such e-commerce portal or application for supplies still be required to comply with the requirement of Dynamic QR Code?	The provisions of the notification shall apply to each supplier/registered person separately, if such person is liable to issue invoices with Dynamic QR Code for B2C supplies as per the said notification. In case, the supplier is making supply through the E-commerce portal or application, and the said supplier gives cross references of the payment received in respect of the said supply on the invoice, then such invoices would be deemed to have complied with the requirements of Dynamic QR Code. In cases other than pre-paid supply i.e. where payment is made after generation / issuance of invoice, the supplier shall provide Dynamic QR Code on the invoice.

Note: For detailed instructions please refer previous circulars shared by us.

MCA UPDATES

AMENDMENT IN THE COMPANIES (COMPROMISES, ARRANGEMENTS AND AMALGAMATIONS) RULES, 2016:

The Ministry Of Corporate Affairs (MCA) notifies Companies (Compromises, Arrangements and Amalgamations) Amendment Rules, 2021 and specifies that A scheme of merger or amalgamation under section 233 of the Act may be entered into between any of the following class of companies, namely:-

- (i) two or more start-up companies; or
- (ii) one or more start-up company with one or more small company.

In addition, the fast track process for mergers under the Companies Act,2013 has also been now extended to also include mergers of Start-ups with other Start-ups and with Small companies, so that the process of mergers & amalgamations is completed faster for such companies.

AMEDNMENT IN DEFINITION OF SMALL COMPANIES

The ministry of corporate affairs (MCA) amended the Companies Rules to revise the definition of a small company. The definition of Small Company under Clause (85) of Section 2 of Companies Act, 2013 has been changed vide notification dated 1st February, 2021.

Now for a Small Company, the revised threshold limit is Paid-up capital upto INR 2 crore and turnover upto INR 20 crore.

NRI's ALLOWED TO INCORPORATE ONE PERSON COMPANIES

- MCA vide Notification G.S.R. 91(E) dated 01st February, 2021 allows NRIs to incorporate One Person Company, earlier only Indian Resident was allowed to incorporate OPC. The notification also reduced number of days of stays in India to qualify as a resident from 182 days to 120 days.
- They shall come into force on the 1st Day of April, 2021.

EASE IN CONVERSION OF/TO OPC (ONE PERSON COMPANY)

- An OPC can convert itself into a Private or Public company at any time after incorporation and irrespective of its paid-up capital and turnover. Restrictions of time period and turnover has now been omitted.
- An Private Company can convert itself into an OPC irrespective of the of its paid-up capital and turnover.

AMENDMENT IN DEFINITION OF LISTED COMPANY-

The Ministry of Corporate Affairs on February 19th 2021 has notified the amendments to the Companies (Specification of definitions details) Rules, 2014. As per the amendment, the following classes of companies shall not be considered as listed companies:-

- (i) Public companies which have not listed their equity shares on a recognized stock exchange but have listed their-
 - (a) non-convertible debt securities issued on a private placement basis in terms of SEBI (Issue and Listing of Debt Securities) Regulations, 2008;
 - (b) non-convertible redeemable preference shares issued on private placement basis in terms of SEBI (Issue and Listing of Non-Convertible Redeemable Preference Shares) Regulations, 2013;
- (ii) Private companies which have listed their non-convertible debt securities on a private placement basis on a recognized stock exchange in terms of SEBI (Issue and Listing of Debt Securities) Regulations, 2008;
- (iii) Public companies which have not listed their equity shares on a recognized stock exchange but whose equity shares are listed on a stock exchange in a jurisdiction as specified in sub-section (3) of section 23 of the Act.

These amendments are stated to come into effect from April 1, 2021.

AUDIT & ASSURANCE UPDATES

The IASB (International Accounting Standards Board) has issued following amendments for International Accounting Standards:

Accounting Standard	Amendment
IAS 1	<ul style="list-style-type: none"> Material accounting policy information is required to be disclosed instead of its significant accounting policies; Several paragraphs are added to explain how an entity can identify when an accounting policy is material; Accounting policy information is material if users of an entity's financial statements would need it to understand other material information in the financial statements; It is clarified that accounting policy information may be material because of its nature, even if the related amounts are immaterial;
IAS 8	<ul style="list-style-type: none"> As per the new definition, accounting estimates are "monetary amounts in financial statements that are subject to measurement uncertainty" Accounting estimates to be developed if accounting policies require items in financial statements to be measured in a way that involves measurement uncertainty. It is clarified that a change in accounting estimate that results from new information or new developments is not the correction of an error. In addition, the effects of a change in an input or a measurement technique used to develop an accounting estimate are changes in accounting estimates if they do not result from the correction of prior period errors. A change in an accounting estimate may affect only the current period's profit or loss, or the profit or loss of both the current period and future periods. The effect, if any, on future periods is recognized as income or expense in those future periods.
IFRS Practice Statement 2	It provides guidelines on how to apply the concept of materiality to accounting policy disclosures.

Note: The amendments to IAS 1 and IAS 8 will be effective for annual reporting periods beginning on or after January 1, 2023

Mandatory Risk-Based Internal Audit for NBFCs:

The Reserve Bank of India (RBI) through a notification dated February 3, 2021 has mandated Risk-Based Internal Audit (RBIA) framework for the following class of Non-Banking Financial Companies (NBFCs) and Primary (Urban) co-operative banks (UCBs):

- ✓ All deposit taking NBFCs, irrespective of their size
- ✓ All non-deposit taking NBFCs (including Core Investment Companies) with asset size of INR 5,000 crore and above
- ✓ All Primary (Urban) Co-operative Banks (UCBs) with asset size of INR 500 crore and above

The eligible entities should implement the RBIA framework with effect from March 31, 2022 in accordance with the guidelines on risk-based internal audit provided in the notification.

Further, in order to ensure smooth transition from the existing system of internal audit to RBIA, the concerned NBFCs and UCBs may constitute a committee of senior executives with the responsibility of formulating a suitable action plan. The committee may address transitional and change management issues and should report progress periodically to the board and senior management.

“Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules 2021”

The Ministries of Electronics and Information Technology and Ministry of Information and Broadcasting has issued the Information Technology (Intermediary Guidelines and Digital Media Ethics Code) Rules 2021 in supersession of the earlier Information Technology (Intermediary Guidelines) Rules 2011. The Rules establish a soft-touch self-regulatory architecture and a Code of Ethics and three tier grievance redressal mechanism for news publishers and OTT Platforms and digital media. The new rules provide following additional due diligence for social media intermediaries:

- ❖ To Appoint a **Chief Compliance Officer** who shall be responsible for ensuring compliance with the Act and Rules. Such a person should be a resident in India.
- ❖ To Appoint a **Nodal Contact Person** for 24x7 coordination with law enforcement agencies. Such a person shall be a resident in India.
- ❖ To Appoint a **Resident Grievance Officer** who shall perform the functions mentioned under Grievance Redressal Mechanism. Such a person shall be a resident in India.
- ❖ To Publish a **monthly compliance report** mentioning the details of complaints received and action taken on the complaints as well as details of contents removed proactively by the significant social media intermediary.
- ❖ Significant social media intermediaries who are providing services primarily in the nature of messaging shall enable **identification of the first originator of the information** that is required only for the purposes of prevention, detection, investigation, prosecution or punishment of serious offences.
- ❖ Significant social media intermediary shall have a **physical contact address** in India published on its website or mobile app or both.
- ❖ Users who wish to verify their accounts voluntarily shall be provided an appropriate mechanism to verify their accounts and provided with demonstrable and visible mark of verification.
- ❖ **Giving Users An Opportunity to Be Heard:** In cases where significant social media intermediaries removes or disables access to any information on their own accord, then a prior intimation for the same shall be communicated to the user.
- ❖ **Removal of Unlawful Information:** An intermediary upon receiving actual knowledge in the form of an order by a court or being notified by the Appropriate Government or its agencies through authorized officer should not host or publish any information which is prohibited under any law in relation to the interest of the sovereignty and integrity of India, public order, friendly relations with foreign countries etc.

Guidelines for intermediary and social media intermediary

The Rules define 'significant social media intermediary' as social media with users above the threshold notified by the Central government.

The Rules mandate that social media intermediary should 'enable the identification of the first originator of the information on its computer, as "may be required by a judicial or an order passed by the Competent authority" and such an order shall only be passed for **the purposes of prevention, detection, investigation, prosecution or punishment of an offence related to the sovereignty and integrity of India, the security of the State, friendly relations with foreign States, or public order.**

It has also been provided that the **significant social media intermediary** "shall have a physical contact address in India published on its website or mobile based Internet application or both, as the case may be, for the purposes of receiving the communication addressed to it."

The rules and regulations, privacy policy or user agreement of the intermediary should inform the user of computer resource not to host, display, upload, modify, publish, transmit, store, update or share any information that is inter alia, obscene, pornographic, paedophilic, threatens the unity, integrity, defence, security or Sovereignty of India, friendly relations with foreign States, or public order, or causes incitement to the commission of any cognizable offence or prevents investigation of any offence or is insulting any foreign States.

No such information should be published which is patently false and untrue, and is written or published in any form, with the intent to mislead or harass a person, entity or agency for financial gain or to cause any injury to any person.

Self-Regulatory Body

There would be one or more self-regulatory bodies of publishers. This body shall be **headed by a retired judge of the Supreme Court, a High Court or independent eminent person** and not contain more than six members. The concerned Regulatory body will have to register with the Ministry of Information and Broadcasting. This body will oversee the adherence by the publisher to the Code of Ethics and address grievances that have not been resolved by the publisher within 15 days.

Disposing a Grievance

A self-regulating body while disposing a grievance or an appeal will issue guidance or advisories to the applicable publisher/entities:

- ❖ warning, censuring, admonishing or reprimanding such entity;
- ❖ requiring an apology by such entity; or
- ❖ requiring such entity to include a warning card or a disclaimer; or
- ❖ in case of online curated content, direct such entity to (i) reclassify ratings of relevant content; (ii) make appropriate modification in the content descriptor, age classification and access control measures; (iii) edit synopsis of relevant content;

Code of Ethics and Procedure/safeguards for Digital/Online Media

Digital and online media will be governed by Code of Ethics. The Code of Ethics is applicable to those entities who are operating within the territory of India and such entity conducts the systematic business activity of making its content available in India, which is targeted at Indian users. The code of ethics will cover the following entities:

- ❖ publishers of news and current affairs content;
- ❖ intermediaries which primarily enable the transmission of news and current affairs content;

- ❖ publishers of online curated content.
- ❖ intermediaries which primarily enable the transmission of online curated content.

Monthly Compliance Report

The rules require the concerned body/entity to publish a monthly compliance report mentioning the details of complaints received and action taken on the complaints as well as details of contents removed proactively by the significant social media intermediary.

Such entities should not publish content which affects the sovereignty and integrity of India, jeopardises security of State or which is detrimental to India's friendly relations with foreign countries. Further, online content should be classified based on the nature of the content 'U', 'UA', 'A' etc

They should also take into consideration India's multi-racial and multi-religious context and exercise due caution and discretion when featuring the activities, beliefs, practices, or views of any racial or religious group.

A three tier structure has been notified to address the grievances made by various users.

- (a) Level I - Self-regulation by the applicable entity;
- (b) Level II – Self-regulation by the self-regulating bodies of the applicable entities;
- (c) Level III - Oversight mechanism by the Central Government;

Establishment of "Grievance Portal"

It has been laid down that the concerned Ministry shall establish an online Grievance Portal, as the central repository for receiving and processing all grievances from the public in respect of the Code of Ethics, within three months of the commencement of the rules.

- ❖ If a person is having a grievance against any 'content published by an applicable entity' then the same may register its grievance on the Grievance Portal.
- ❖ The Portal shall generate and issue an acknowledgement of the grievance a the benefit of the complainant within 24 hours of its registration, and electronically direct the grievance to the applicable entity for addressing the grievance, and also refer such grievance to the Ministry and the self-regulating body for information and record.

Mandatory Notification by the Significant Publishers and 'content' Creators

It has been stated that it shall be mandatory for 'significant publisher' of news and current affairs content to notify the Broadcast Seva that - it is operating in the territory of India, by furnishing the information that may be required on the Broadcast Seva by the Ministry, for the purpose of enabling communication and coordination with such publisher.

The explanation reads that - for the purposes of this rule, a publisher of news and current affairs content shall be a significant publisher of news and current affairs content if it:

- (a) publishes news and current affairs content as a systematic business activity.
- (b) operates in the territory of India.
- (c) has not less than five lakh subscribers, or fifty lakh followers on the services of any significant social media intermediary, as the case may be.

COMPLIANCE CALENDAR

Indirect Taxes

March 10th, 2021

Due date for filing of GSTR 7 (Tax C) and GSTR 8 (Tax Collector).

March 11th, 2021

Due date for filing of GSTR 1 (Regular Tax Payer)

March 13th, 2021

Due date for filing of GSTR 6 (ISD).

March 20th, 2021

Due date for filing of GSTR 3B (Regular Tax Payer).

Due date for filing of GSTR 5 (Non-Resident Taxable Person).

Due date for filing of GSTR 5A (Non-Resident OIDAR Service Provider).

March 22nd, 2021*

Due date for filing of GSTR 3B

March 24th, 2021**

Due date for filing of GSTR 3B

March 25th, 2021

Due date for PMT- 06 QRMP Scheme (Feb 2021)

March 31st, 2021

Extended Due Date for Filing of GSTR 9/9C for F.Y 2019-20

Due date for CMP- 08 (Opting for composition scheme for F.Y 2021-22)

* Due date for filing of GSTR 3B for Taxpayer having turnover upto ₹5 crores in previous financial year (monthly return) in the state of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana, Andhra Pradesh, Daman & Diu, and Dadra & Nagar Haveli, Puducherry, Andaman, and Nicobar Islands, Lakshadweep.

** Due date for filing of GSTR 3B for Taxpayer having turnover upto ₹5 crores in previous financial year (monthly return) in the state of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram Tripura, Meghalaya, Assam, West Bengal, Jharkhand, Odisha, Jammu and Kashmir, Ladakh, Chandigarh, Delhi

Direct Taxes

March 7th, 2021

Payment of TDS/TCS deducted /collected in February 2021

March 15th, 2021

Fourth instalment of advance tax for the AY 2021-22

March 31st, 2021

Last date for filing belated or revised return of income for AY 2020-21

Last date for Linking Aadhaar with PAN

Quarterly statements of TDS/TCS Deposited for Q1 & Q2 of FY 2020-21

Last date for payment under Vivad Se Vishwas Scheme without additional levy

Last date to link Aadhar with PAN

PF & ESI

March 15th, 2021

E-Payment for Provident Fund

March 21st, 2021

E-Payment for ESI



Do You Know ?

In her speech, Smt. Sitharaman announced that India's fiscal deficit is set to jump to 9.5 per cent of Gross Domestic Product in 2020-21 as per Revised Estimates. This is sharply higher than 3.5 per cent of GDP that was projected in the Budget Estimates. A slump in government revenues amid the Covid-19 pandemic has led to a sharp rise in deficit and market borrowing. In health care spending, Smt Sitharaman announced a total spend of around Rs 2 lakh crore on healthcare with Rs 35,000 crore on Covid-19 vaccine development and inoculation.



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ABOUT US

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Team Nucleus is comprised of people from Big4s and reputed consulting firms with combined experience of 30+ years. Team is distinguished by their functional and technical expertise combined with their hands-on experience, thereby ensuring that our clients receive the most professional



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