
BUDGET AND OTHER IMPORTANT RECENT DEVELOPMENTS IN GST AND INDIRECT TAX LAWS

GIST OF IMPORTANT AMENDMENTS IN GST AND INDIRECT TAX LAW

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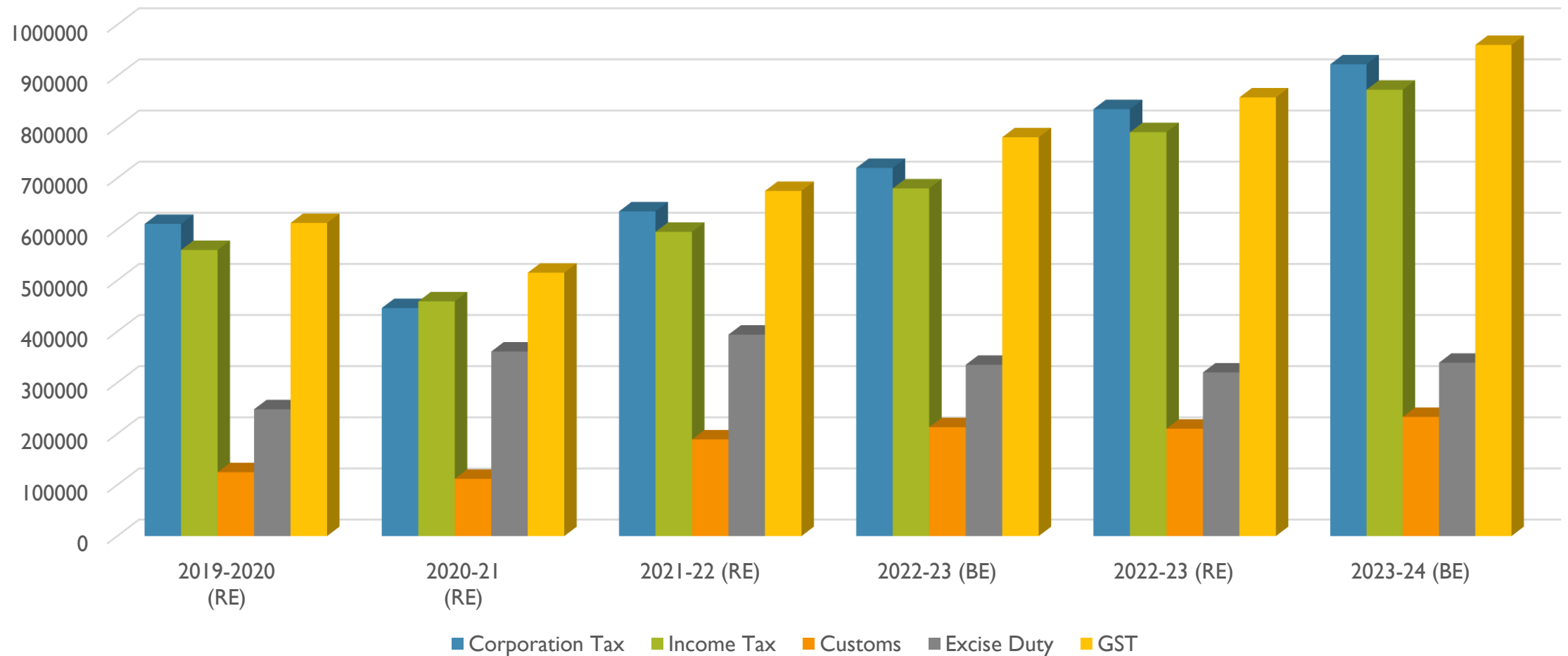


PART 1 – STATE OF REVENUE RECEIPTS

ANALYSIS OF TRENDS IN TAX RECEIPTS OF THE UNION



TREND OF TAX COLLECTIONS



PART 2 – BUDGET 2023 PROPOSED CHANGES IN GST LAW

CLAUSE BY CLAUSE ANALYSIS OF FINANCE BILL 2023

- Amendments carried out in the Finance Bill, 2023 except those in clause 142 will come into effect from the date when the same will be notified concurrently, as far as possible, with the corresponding amendments to the similar Acts passed by the States & Union territories with legislature.
- Clause 142 will come into effect retrospectively from 1st July, 2017

SECTION 10 - WIDENING OF THE COMPOSITION SCHEME

Clause 128 of Finance Bill, 2023

Sec. 10 – Allowing suppliers through E-comm into Composition scheme

- GST Council in its 47th meeting had granted in-principle approval for allowing [Composition taxpayers](#) to make [intra-state supply of goods through E-Commerce Operators \(ECOs\)](#), subject to certain conditions.
- The Council approved the amendments in the GST Act and GST Rules, along with issuance of relevant notifications, to enable the same.
- Further, considering the time required for development of the requisite functionality on the portal as well as for providing sufficient time for preparedness by the ECOs, Council has recommended that the scheme may be implemented w.e.f. [01.10.2023](#)
- As of now TCS rate at 1% just enough to cover Composition Dealers who also generally pay tax at 1%
- However, benefit not extended to e-comm [Supplier of Services](#)

SECTION 17(2) / (3) – ITC REVERSAL FOR EXEMPT SUPPLY

Clause 130 / 142 of Finance Bill, 2023

Widening of Scope of Exempt Supply for S. 17(2) / 17(3) and Rule 42/43 and Amendment to S. 17(5)

- Explanation to 17 (3) is being amended so as to restrict ITC for transactions in Para 8(a) of Schedule III [(a) Supply of warehoused goods to any person before clearance for home consumption] by including them in the value of exempt supply.
- This is odd considering Sch III Para 7 and 8(b) are not included in Exempt Supply
- Further vide Clause 142 - Sch III amended to bring in – Para 7 / 8(a) / 8(b) w.r.e.f. 1.7.2017
- Further, S.17(5) is also being amended so as to provide that ITC shall not be available in respect of goods or services, which are used or intended to be used for activities relating to his obligations under Corporate Social Responsibility u/s 135 of the Companies Act, 2013.

CONFLICT BETWEEN SEC. 23 AND 24 RESOLVED

Clause 131 of Finance Bill, 2023

S. 24 overrides only S.22 and not S. 23 – Amendment to S. 23

- Explanation to Sec. 17(3) of the CGST Act is being amended so as to restrict availment of ITC in respect of transactions in para 8(a) of Schedule III, by including the value of such transactions in value of exempt supply
- Section 23(1) / (2) being amended, w.r.e.f 1st July, 2017, so as to provide that persons for compulsory registration in terms of sub- section (1) of section and Sec. 22 / 24, need not register if exempt under sub section (1) of S. 23 (For instance...)
- This controversy was there because S. 24 overrides only S. 22 but was silent on S. 23. However, position clarified via amendment to S. 23

TIME LIMIT FOR FILING GSTR 1 / 3B / 4 / 8 / 9

Clause 132 to Clause 135 of Finance Bill, 2023

Time limit for filing GSTR 1 / 3B / 4 / 8 / 9 etc...

- A registered person shall not be allowed to furnish the Details Of Outward Supplies (GSTR 1) / Returns (GSTR 3B / 4) / TCS Statement (GSTR 8) / Annual Returns (GSTR 9/9c) for a tax period after the expiry of a period of **3 years from the due date**
- Further, it also seeks to provide an enabling provision for **extension of the said time limit**, subject to certain conditions and restrictions, for a registered person or a class of registered persons.
- Question is will this also **apply to GSTR 9c** for earlier period (upto FY 19-20) also? [Since these were filed under erstwhile 35(5)]

INTEREST ON REFUNDS

Clause 137 of Finance Bill, 2023

- Section 56 of the CGST Act is being amended so as to provide for an enabling provision to prescribe manner of **computation of period of delay for calculation of interest on delayed refunds** [Clause 137 of the Finance Bill, 2023 – **not yet notified**]
- This clause runs as a corollary to the amended S. 50 and the newly inserted Sec. 88B providing for manner of calculation of Interest on ITC Availed and Utilised and also the calculation of period of delay
- **Discussed separately along with amended S. 50 and Rule 88B**

PENALTY MADE APPLICABLE TO E_COMM OPERATORS

Clause 138 of Finance Bill, 2023

- Sec. 122(IB), inserted so as to provide for penal provisions applicable to E-Commerce Operators in case of contravention of provisions relating to supplies of goods made through them by **unregistered persons or composition taxpayers**. Penalty = Rs. 10,000/-, or Amount = Tax - had such supply been made by a registered person as a normal taxpayer (whichever is higher)
- “(IB) Any electronic commerce operator who—
 - (i) allows a supply of goods or services or both through it by an **unregistered person** other than a person exempted from registration by a notification issued under this Act to make such supply;
 - (ii) **allows an inter-State supply of goods or services** or both through it by a person who is **not eligible** to make such inter-State supply; or
 - (iii) **fails to furnish the correct details** in the statement to be furnished under sub-section (4) of section 52 of any outward supply of goods effected through it by a person exempted from obtaining registration under this Act

DECRIMINALISATION OF OFFENCES

Clause 139 of Finance Bill, 2023

- S. 132 amended so as to **decriminalize offences** in clause (g), (j) and (k) of the said sub-section
 - (g) Obstructs or prevents any officer in the discharge of his duties under this Act
 - (j) Tamper with or destroys any material evidence or documents
 - (k) Fails to supply any information OR Supplies False information
- **Increase the monetary threshold for launching prosecution** for the offences under the said Act from Rs. 100 Lakh to Rs. 200 Lakh (except for the offences related to issuance of invoices without supply of goods or services or both)
 - (iii) in the case of ~~any other offence~~ **an offence specified in clause (b)** where the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or the amount of refund wrongly taken exceeds one hundred lakh rupees but does not exceed two hundred lakh rupees, with imprisonment for a term which may extend to 1 year and with fine

IGST AMENDMENTS – OIDAR SERVICE

Clause 143 of Finance Bill, 2023

- S.2(16) of the IGST Act is being amended so as to revise the definition of “non-taxable online recipient” by removing the condition of receipt of online information and database access or retrieval services (OIDAR) for purposes other than commerce, industry or any other business or profession
- Now, Provide for taxability of OIDAR service provided by any person located in non-taxable territory to an unregistered person (for whatever purpose) receiving the said services and located in the taxable territory.
- Further, it also seeks to clarify that the persons registered solely u/s 24(vi) (TDS Deductors) shall be treated as unregistered person for the purpose of the said clause.
- Also, clause (17) of the said section is being amended to revise the definition of “online information and database access or retrieval services” to remove the condition of rendering of the said supply being essentially automated and involving minimal human intervention.

IGST AMENDMENTS – TRANSPORTATION OF GOODS

Clause 144 of Finance Bill, 2023

- [S.12\(8\) Proviso of the IGST Act](#) is being omitted so as to specify the place of supply, irrespective of destination of the goods
- [Post Amendment](#), POS = Location of Recipient (B2b) or Place where Goods handed over for transportation (B2c)
- This comes in the backdrop of recent [Circular No. 184/16/2022-GST](#) dt. 27.12.2022, which allowed ITC to recipients even where the POS is outside India
- Both the omission of Proviso to S.12(8) and circular clarifying ITC Availability are recommendations of the [GST Council in its 48th Meeting](#)
- Amendments make it [easier for recipient](#) in India, [to avail ITC](#) in respect of Transportation of Goods

PART 2A – CUSTOMS AMENDMENTS

PROPOSED AMENDMENTS IN CUSTOMS IN FINANCE BILL, 2023



Reduction the number of BCD rates on goods, other than textiles and agriculture, from 21 to 13. As a result, there are minor changes in the BCD, cesses and surcharges on some items including toys, bicycles, automobiles and naphtha

Increase in Rates

- Chemicals
- Rubber
- Gems and Jewellery
- Automobiles and Toys

Reduction in Rates

- Agricultural Products
 - Minerals
 - Petro Chemicals
- Cellphone and components
 - Pharma

CUSTOMS TARIFF AMENDMENTS – CHANGES IN RATES

Green Mobility

To avoid cascading of taxes on blended compressed natural gas, Exemption proposed Excise Duty on GST-paid compressed bio-gas contained in it.

To further provide impetus to green mobility, customs duty exemption is being extended to import of capital goods and machinery required for manufacture of lithium-ion cells for batteries used in electric vehicles

The iphone Exemption

Relief in customs duty on import of certain parts and inputs like camera lens and continue the concessional duty on lithium-ion cells for batteries for **another year**

Electronics

Reduction the basic customs duty on parts of open cells of TV panels to 2.5 per cent.

CUSTOMS TARIFF AMENDMENTS – CHANGES IN RATES

Do you know

Mobile phone production in India has increased from 5.8 crore units valued at about ` 18,900 crore in 2014-15 to 31 cror units valued at over ` 2,75,000 crore in the last financial year

Electrical

To rectify inversion of duty structure and encourage manufacturing of electric kitchen chimneys, the BCD on electric kitchen chimney is being increased from 7.5% to 15% and that on heat coils for these is proposed to be reduced from 20% to 15%.

Chemicals and Petro-chemicals

Denatured ethyl alcohol is used in chemical industry. I propose to exempt BCD on it.

BCD is also being reduced on acid grade fluorspar from 5% to 2.5% to make the domestic fluorochemicals industry competitive.

Further, the BCD on crude glycerin for use in manufacture of epi-chlorhydrin is proposed to be reduced from 7.5% to 2.5%

CUSTOMS TARIFF AMENDMENTS – CHANGES IN RATES

Do you know

This will also support the Ethanol Blending Programme and facilitate our endeavour for energy transition.

Marine Products

To further enhance the export competitiveness of marine products, particularly shrimps, duty is being reduced on key inputs for domestic manufacture of shrimp feed.

Diamonds / Precious Metals

Therefore, proposed reduction in Basic Customs Duty on seeds used in their manufacture of such Lab Grown Diamonds

Increase the duties on articles made from Gold / Platinum to enhance the duty differential

Increase in the import duty on silver dore, bars and articles to align them with that on gold and platinum.

CUSTOMS TARIFF AMENDMENTS – CHANGES IN RATES

Do you know

India is a global leader in cutting and polishing of natural diamonds, contributing about three-fourths of the global turnover by value.

With the depletion in deposits of natural diamonds, the industry is moving towards Lab Grown Diamonds (LGDs)

Metals

To facilitate availability of raw materials for the steel sector, exemption from Basic Customs Duty on raw materials for manufacture of CRGO Steel, ferrous scrap and nickel cathode is being continued

The concessional BCD of 2.5% on copper scrap is also being continued to ensure the availability of raw materials for Secondary copper producers who are mainly in the MSME sector

Compounded Rubber

The BCD rate on compounded rubber is being increased from 10 per cent to '25 per cent or ` 30/kg whichever is lower', at par with that on natural rubber other than latex, to curb circumvention of duty

Cigarettes

National Calamity Contingent Duty (NCCD) on specified cigarettes was last revised 3 years ago. This is proposed to be revised upwards by about 16%

CUSTOMS TARIFF AMENDMENTS – CHANGES IN RATES

Exemption u/s 25 – Time Limit of 2 years for conditional exemptions

Section 25(4A) of the Customs Act is being amended to insert a Proviso to the effect that the validity period of 2 years shall not apply to –

- (a) exemption notifications issued in relation to Trade agreements;
- (b) obligations under international agreements, treaties, conventions including with respect to UN agencies, diplomats, international organizations; privileges of constitutional authorities;
- (c) schemes under Foreign Trade Policy;
- (d) Central Government schemes having a validity of more than two years;
- (e) Re-imports, temporary imports, goods imported as gifts / baggage;
- (f) Any duty of customs under any law for the time being in force including IGST u/s 3(7), other than duty of customs leviable u/s 12.

Settlement Commission – Time Limit for completion of Proceedings

Section 25 of the Customs Act is being amended to –

A new sub section (8A) to section 127 C is being inserted so as to specify a time limit of 9 months from the date of application, for disposal of the application filed before the Settlement Commission

**CUSTOMS NON -
TARIFF
AMENDMENTS –
LEGAL CHANGES**

PART 3 – GST NON RATE CHANGES

NON-RATE NOTIFICATIONS / AMENDMENT RULES / CLARIFICATORY
CIRCULARS



SUMMARY OF NOTIFICATIONS

Clause 129 of Finance Bill - Notfn. 26 / 2022 - 26th Dec 2022 - As Below

Rule 37 :Various amendments to Rule 37 – Non-payment within 180 days - Reversal of ITC

- Reversal Other than the supplies on which tax is payable on reverse charge basis (though already there in section)
- Non-payment either whether wholly or partly , but reversal only to the extent of proportionate to the amount not paid to the supplier
- Along with interest payable thereon u/s 50
- While furnishing the return in FORM GSTR-3B for the tax period immediately following 180 days from the date of the issue of the invoice:
- Provision for Re-availment of Credit
- Clause 129 of the Finance Bill amends S. 16(2) – 2nd and 3rd proviso to enable above changes in Rule

SUMMARY OF NOTIFICATIONS

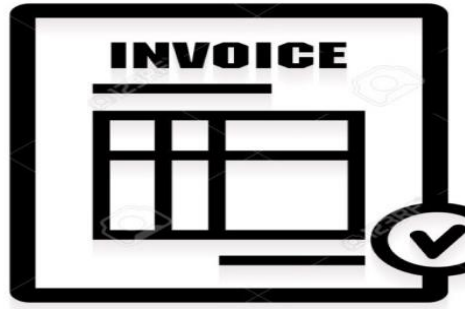
Notfn. 26 / 2022 - 26th Dec 2022 - As Below

Rule 37A : Non-payment of Tax by Supplier – Reversal of ITC

- New Rule 37A inserted. However already existing S. 16(2)(c). Now S.16(2)(c) subject to New Sec. 41(2)
- Reversal of ITC availed in case of non-payment of tax by the supplier on or before 30th Sep after the end of the FY in the GSTR 3B filed by the recipient within 30th of Nov .
- Does interest start only after 30th Nov?
- On further payment the ITC can be re-availed.
- Time limit for re-availment?

When should I take credit?

1



Is in possession of a tax invoice / Debit note

2



Goods/services are received

3



Tax on such goods are deposited with the Government by supplier

4



He has furnished GST return

The taxable person shall take credit and may utilize the same for payment of output tax.

Further Conditions added via S. 16(2) (aa)

SUMMARY OF NOTIFICATIONS

Notfn. 26 / 2022 - 26th Dec 2022 – Changes Contd...

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- On further payment the ITC can be re-availed.
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TAX PAYMENT / INTIMATION IN CASE OF MISMATCH BETWEEN GSTR I AND GSTR 3B

Notfn. 26 / 2022 - 26th Dec 2022 – Changes Contd...

New Rule 88C and Rule 59(6)(d)

- Where the tax payable as per GSTR-I or IFF in respect of a tax period, **exceeds GSTR-3B, by such amount and such percentage**, as may be recommended by the Council, the said registered person shall be intimated of such difference in **Part A of FORM GST DRC-01B**, electronically on the common portal, and a copy of such intimation shall also be sent to his e-mail address provided at the time of registration or as amended from time to time, highlighting the said difference and directing him to:
 - a) **Pay the differential tax liability, along** with interest under section 50, through FORM GST DRC-03;
or
 - b) **Explain the difference** in tax payable on the common portal, within a period of seven days.

TAX PAYMENT / INTIMATION IN CASE OF MISMATCH BETWEEN GSTR I AND GSTR 3B

- The registered person shall, upon receipt of the intimation referred above, either,-
 - a) Pay the amount of the differential tax liability, as specified in Part A of FORM GST DRC- 01B, fully or partially, along with interest under section 50, through FORM GST DRC-03 and furnish the details thereof in Part B of FORM GST DRC-01B electronically on the common portal; or
 - b) Furnish a reply electronically on the common portal, incorporating reasons in respect of that part of the differential tax liability that has remained unpaid, if any, in Part B of FORM GST DRC-01B, within the period specified in the said sub-rule.
- Where any amount specified in the intimation remains unpaid within the period specified and where no explanation or reason is furnished by the registered person in default or where the explanation or reason furnished by such person is not found to be acceptable by the proper officer, the said amount shall be recoverable in accordance with the provisions of section 79.

APPEAL PROCEDURE SIMPLIFIED

RULE 108(3) / 109 / 109B

- Earlier after submission of appeal, compulsorily certified copy of order is required to be submitted, then only appeal was deemed to be accepted.
- Now if order against which [appeal is filed is uploaded on portal](#), then there is [no need to submit certified copy of order](#) against which appeal is filed.
- If [order is not uploaded in portal](#), then [self-certified copy of order \(and not certified by officer\)](#) is required to be [submitted within 7 days](#) from the date of filing of appeal in Form APL- 01.
- This relaxation is also provided for appeal to tribunal.
- Option is provided for [withdrawal of appeal](#) by insertion of Rule 109B. For this [Form APL 01/03 W](#) is inserted.

Interest on ITC Availed and Utilised

- Sec 50 (3) where ITC has been wrongly availed and utilized, the registered person shall be liable to pay interest @ 18% p.a. under new rule 88B of CGST rules , 2017 on the amount wrongly availed and utilized.

New Rule 88B - Manner of calculation of interest has been introduced retrospective effect from 01.7.2017 for calculation of interest U/S 50.

- Section 56 of the CGST Act is being amended so as to provide for an enabling provision to prescribe manner of computation of period of delay for calculation of interest on delayed refunds [Clause 137 of the Finance Bill, 2023 – not yet notified]

NOTIFICATION 9/2022 CENTRAL TAX DT. 05.07.2022

Sec. 50(3) - Amendment

(3) A taxable person who makes an undue or excess claim of input tax credit under sub-section (10) of section 42 or undue or excess reduction in output tax liability under sub-section (10) of section 43, shall pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at such rate not exceeding twenty-four per cent, as may be notified by the Government on the recommendations of the Council

Replaced with

(3) Where the input tax credit has been wrongly availed and utilised, the registered person shall pay interest on such input tax credit wrongly availed and utilised, at such rate not exceeding twenty-four per cent. as may be notified by the Government, on the recommendations of the Council, and the interest shall be calculated, in such manner as may be prescribed

NOTIFICATION 13/2022 CENTRAL TAX DT. 05.07.2022.

- **Section 73 deals with determination of tax liabilities**, where no fraud, suppression, etc. are involved. Section 73(10) prescribes that any order for determination of tax liability has to be passed within **3 years** from the due date for filing annual return for a year. The show cause notice has to be issued at least three months before the last date for passing the order.
- As the due date for filing annual return for 2017-18 was extended up to 31.01.2020 (and later till 7th Feb 2020), any order for the year 2017-18, under section 73 has to be passed on or before 6th Feb 2023 and Show Cause Notice should be issued on or before 30.10.2022. Now the time limit for passing order under Section 73 (10) for the year 2017- 18 has been extended up to **30.09.2023**. As a consequence, any show cause notice for the year 2017-18 under Section 73 can be issued on or before **30.06.2023**.

NOTIFICATION 13/2022 CENTRAL TAX DT. 05.07.2022.

- **Section 54 deals with** application for refund with a normal limitation period of two years. The above notification excludes the period from the **1st day of March, 2020 to the 28th day of February, 2022** for computation of period of limitation for **filing refund application** under Section 54 or section 55 of the said Act
- **Author's Note:** This address many a case where the refund due to exporters was denied due to limitation period expiring in the above window. Now all such exporters can file refund claims for periods, with limitations expiring in the above window and cases which for those whose cases are pending in appeals can also take leverage of the above extension and can make submissions accordingly.

CIRCULARS ISSUED BY CBIC

CBIC through has issued various circulars dated 6th July 2022 w.r.t. notification no 14/2022 issued by GST council and others. The detailed discussions on the circulars are discussed below:

CIRCULAR NO	DATE	CONTENTS OF CIRCULAR
170/02/2022-GST	6 th July, 2022	Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible / blocked Input Tax Credit and reversal thereof in return in FORM GSTR-3B and statement in FORM GSTR-I.
172/04/2022-GST	6 th July, 2022	Clarification on – (3) Perquisites provided by employer to the employees as per contractual agreement;
183/15/2022-GST	27 th Dec,2022	Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19

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PART 4 –RATE AMENDMENTS

RATE/ EXEMPTION/ RCM NOTIFICATIONS



Renting of Residential Dwelling

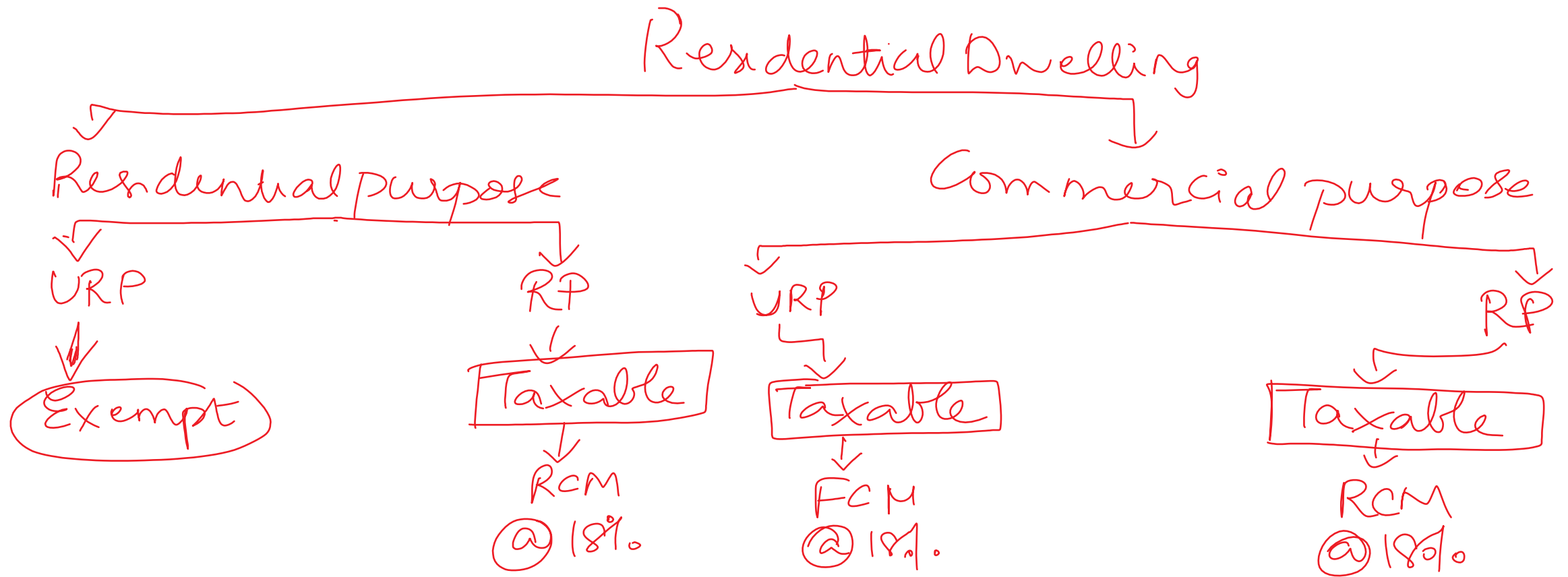
Changes in Exemption Notification 12/2017 CTR w.e.f. 18.07.2022

12	Heading 9963 or Heading 9972	Services by way of renting of residential dwelling for use as residence [except where the residential dwelling is rented to a registered person].	Rate – NL	Conditions – NL
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Changes in Reverse Charge Notification 13/2017 CTR w.e.f. 18.07.2022

5AA	Service by way of renting of residential dwelling to a registered person.	Supplier – Any person	Recipient – registered person	Any
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Summary



Goods Transport Agency

Entry	Rate	Conditions
(a) GTA does not exercise the option to itself pay GST on the services supplied by it;	5%	The credit of input tax charged on goods and services used in supplying the service has not been taken.
(b) GTA exercises the option to itself pay GST on services supplied by it.	5% OR 12%	(1) In respect of supplies on which GTA pays tax at the rate of 2.5%, GTA shall not take credit of input tax charged on goods and services used in supplying the service. [Please refer to Explanation no. (iv)]

Goods Transport Agency

- **The option by GTA** to itself pay GST on the services supplied by it during a Financial Year shall be exercised by making a declaration in **Annexure V on or before the 15th March of the preceding Financial Year.**
- Option for the **Financial Year 2022-2023** shall be exercised **on or before the 16th August, 2022**. For 18th July 2022 to 16th August 2022, they would continue paying under Forward Charge
- No option exercised – deemed to be under reverse charge
- Declaration on tax invoice (if supply under forward charge)
I/we have taken registration under the CGST Act, 2017 and have exercised the option to pay tax on services of GTA in relation to transport of goods supplied by us during the Financial Year ____ under forward charge.

Goods Transport Agency

➤ **Exemption withdrawn** for Small Consignments:

- (a) where consideration charged for the transportation of goods on a consignment transported in a single carriage **does not exceed Rs. 1500**
- (b) where consideration charged for transportation of all such goods for a single consignee **does not exceed Rs. 750**

Key Expectations from GST Council - 2023

- Setting up of GSTAT (Tribunal)
- Petrol and GST under GST – 6 years have gone and no sound?? – Ideally the understanding was that it was for a maximum period of 5 years
- Rate rationalization – Moving to a 2 or 3 tier GST Rate structure – GST 2.0?
- Settlement Scheme for Pending GST Litigation
- Expectation from Central Govt – Similar Settlement Scheme for Customs Litigation since earlier SMLDRS scheme covered only Excise, Service Tax mainly and excluded Customs
- Expectation from State Govts. – Similar Settlement Scheme for VAT / Sales Tax Litigation

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GIST OF IMPORTANT AMENDMENTS IN GST LAW

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