

# BASCO BULLETIN...



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We are glad to present the of our Newsletter "BASCO Bulletin". I would also like to extend my thanks to my peers, friends and to the team of BASCO for having contributed to this edition. I shall be glad to receive all kinds of suggestions for our future editions. Through our newsletter we are taking this initiative, keeping in mind such evolving informative needs of our clients and peers and to be a part of the Global Village of our fraternity.

We are glad to present the **9<sup>th</sup> Edition** of our Newsletter "BASCO Bulletin" amidst these challenging times where the entire Nation and the economy is facing the tough challenge by wake of outbreak of COVID-19 Pandemic. Various Economic and Non-economic measures have been taken to fight these difficult situations and here we present you a summary of some of these relaxations.

We are sure and positive that our economy will come out stronger from this difficult situation and we at BASCO is committed to handholding all our clients and peers amongst these difficult times and are fully committed and available to all your queries and needs.



During the Outbreak of **COVID - 19**, the Indian Government has taken immediate measures to Stable the Economy and reduce the panic in Honest Tax Payers by applying some relaxations in Statutory Compliances under Income Tax and Goods and Service Tax.

## **Tax compliances for FY 2018-19**

### **Existing Provisions**

As per the provisions of the Income-tax Act, 1961 ('the Act'), a taxpayer who missed filing the tax return for FY2018-19 i.e. 1 April 2018 to 31 March 2019, before the original due date, i.e. 31 July 2019/ 30 September 2019 (where tax audit is applicable), may file the tax return by 31 March 2020, albeit with a penalty up to 10,000, and subject to certain conditions. Such returns are termed a 'belated return'. Similarly, where a tax return for FY2018-19 was filed within the due date but the taxpayer realizes that the tax return requires any correction /revision, such 'revised return' could also be filed by 31 March 2020.

### **As Amended/Relaxed**

Considering the present situation, the finance minister of India has extended such belated/revised tax return filing due date to **30 June 2020**. Hence, for FY2018-19, a belated/revised tax return may be filed up to 30 June 2020 without any additional penal consequences.

**Further, delayed payment of self-assessment tax made up to 30 June 2020 would attract reduced interest rate of 9% per annum (p.a.) instead of 12% p.a.**



## **Tax compliances for FY2019-20**

Here, it is important to list down the key tax compliances applicable to an individual taxpayer for FY 2019-20 and their existing and revised timelines:

### **1. Payment of tax deducted at source (TDS) for the month of March 2020 into the Govt. treasury:**

- **No change in time for payment which is 30 April 2020**
- However, **reduced interest rate @ 0.75% per month** or part thereof would be applicable for delay in payment of tax (instead of 1.5% per month or part thereof) for deposit of taxes between 1 May to 30 June 2020

### **2. Filing of TDS return for the 4th quarter of FY 2019-20 (i.e Jan-March 2020):**

- **The due date of 31 May 2020 has been extended to 30 June 2020**

### **3. Payment of advance tax /self-assessment tax for FY 2019-20 (if not paid till 15 March 2020)**

- The tax is payable by 31 March 2020 (without interest under section 234B for delay in deposit of tax) and by 31 July 2020/ 30 September (with interest under section 234B)
- No change in timeline for payment of tax, however, reduced interest rate 0.75% per month or part thereof would be applicable for delay in deposit of tax (instead of 1%) per month or part thereof for payment of taxes upto 30 June 2020

### **4. Filing of tax return (where no tax audit is required)**

- The due date for filing the personal tax return remains unchanged at 31 July 2020. **However a follow-up announcement for extension is expected**

5. Specified investments to claim deduction under **Part B of Chapter VIA i.e. Section 80C to Section 80GGC** of the Act. E.g. deposits in Public Provident Fund (PPF), National Savings Certificate (NSC), five-year term deposits with Banks/ Post office, Mediclaim, Donations (Including PM relief Fund)

- **The specified investments which were required to be made by 31 March 2020 can now be made till 30 June 2020**

6. **Investments for roll over benefit of capital gains** (e.g. deposit in capital gains account scheme, or purchase/ construction of property, etc.)

- **Where the due dates for these actions were falling between 20 March to 29 June 2020, the same may now be completed by 30 June 2020.**

## **Tax compliances for FY 2020-21**

As per the domestic tax provisions, the quarterly payment of advance tax is due on 15 June, 15 September, 15 December and 15 March respectively for respective quarters of the financial year. For Q1 of FY 2020-21, the due date for payment of advance taxes is 15 June 2020. **Reduced interest rate of 9% p.a. would be applicable instead of 12% p.a. for advance taxes paid between 16<sup>th</sup> June 2020 to 30<sup>th</sup> June 2020.**



## Vivad Se Vishwas Act, 2020



The direct taxes dispute resolution scheme known as 'Vivad se Vishwas' scheme has been extended vis-a-vis the **initial date of 31 March 2020 to 30 June 2020 without any additional interest payment**

### **Notices & Other Compliances**

-The timeline for processing of tax return under Section 143(1a) would automatically get extended to 30 June 2020.

-The due dates for issue of notice, intimation, notification, income tax order, filing of appeal, furnishing of return, statements, applications, reports, etc. where the time limit for compliance by the tax authority or tax payer were falling between 20 March to 29 June, have been extended to 30 June 2020.

Apart from the above, the finance minister has also announced to extend Aadhaar-PAN linking deadline to 30<sup>th</sup> June 2020 from existing 31 March 2020. Further, the Government has announced that all the Income-tax related compliances which are falling due between 20<sup>th</sup> March 2020 to 29<sup>th</sup> June 2020 would be extended to 30<sup>th</sup> June 2020.



- Contributed by CA Ayush Goel

The whole world is suffering from the pandemic of Covid -19. To tackle this pandemic, we all are staying at our homes, because the best way to tackle this is to keep social distancing, follow lockdown rules as issued by the government such as not going out of home except for emergency.

We all are having ample of spare time. The main question arising is, how are we maintaining 'discipline'?

Discipline, here is 'self-discipline'. In this time, we should not be lazy and waste our time. We can utilize our time by following certain do's as mentioned:

1. Physical fitness is the key to success. Regular exercise is must during these time to remain healthy.
2. Reasonable time should be spent with elders as it would make them happy and we will be learning from their experience which is precious.
3. Also, we can spend time with the children at our home. We can play indoor games with them and thus waken the child inside us. We can teach them some hand crafts, so that they develop their creative wizard.
4. In this time period, we can help with the household work of our other family members. This will bring family together and create a heavenly atmosphere.
5. Rejuvenate your hobbies as in the bhagam bhag life; we hardly get time to enjoy hobbies. It can be singing, dancing, cooking, painting, writing, and gardening and so on.
6. Do the work, which is thought of since long, but not done. Try to contact your old friends, relatives, with whom you have not contacted since long.
7. For students specially, be in touch with your studies. This will help you in exams.

Every crisis brings opportunity, but only if we are positive. By following above, we find opportunity in the time of Corona Crisis. Be Happy and Stay Safe!!!

- Contributed by CA Sunita Patodia



# GOOD TO FOLLOW THESE

# 4

## PRECAUTIONS

**1** DO NOT TOUCH YOUR FACE.  
(OR ANYONE ELSE'S FACE.)

IF YOU HAVE TO, WASH YOUR HANDS  
WITH SOAP THOROUGHLY FIRST.



WHAT IS THOROUGHLY?

WASH THE  
BACK OF YOUR  
HANDS

BETWEEN  
THE FINGERS

UNDER  
THE NAILS

FOR 20  
SECONDS

ENOUGH TIME TO  
SING "HAPPY BIRTHDAY"  
TWICE



**2** THROW AWAY MASKS ONCE  
THEY FEEL GROSS, DON'T  
WEAR THEM FOR MORE THAN  
A DAY!

\*BACTERIA  
GROWS ON THE  
INSIDES OF  
YOUR MASK IF  
YOU WEAR THEM  
TOO LONG

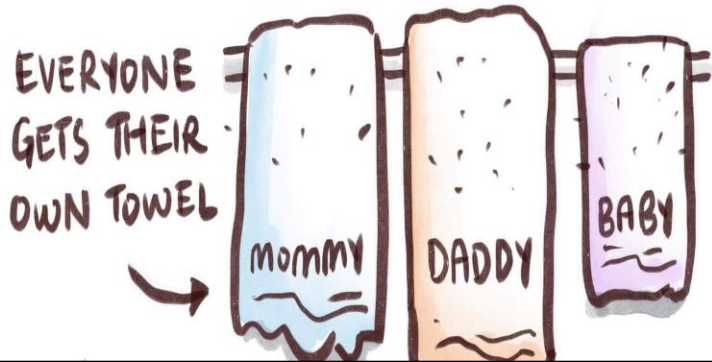
ALSO, DON'T TOUCH  
THE OUTSIDE OF  
THE MASK IF YOU  
CAN.

IF YOU DID,  
DON'T WORRY,  
JUST WASH  
YOUR HANDS  
WITH SOAP AFTER





3 DO NOT SHARE FOOD,  
UTENSILS, CUPS, TOWELS.



AND FINALLY,

4 ALWAYS WASH YOUR  
HANDS WITH SOAP ...

• BEFORE YOU  
EAT



• AND AFTER  
BEING OUT  
IN THE PUBLIC

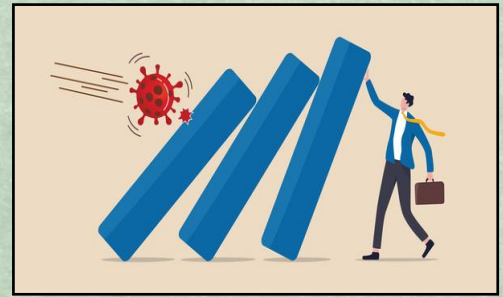
STAY SAFE,  
EVERYONE!







## Financial Planning During Covid-19 Impact



In a middle class family finance majorly includes fixed monthly income whereas outflow constitutes of Personal expenditure i.e. drawings, Insurance and medical premium, certain fixed monthly outflow in the form of Rent, EMI on housing or consumer durable loan, SIP in Mutual Fund, Recurring Deposit Account, School Fees, Tuition Fees, Car Maintenance expenses etc.

Income in the form of Rent, salary and profit will decrease to some extent because consumption/demand is lower and supply is interrupted. Interest on financial investments will not be affected much as these are made for long term purposes. Government is taking all necessary actions to restrict the impact of income in the form of stimulus in the form of PF contribution, restriction on layoffs and creating demand in the form of various packages. Our responsibility is to ensure that we remain updated and contribute to the work for which we are assigned by taking use of technology. Some money should be kept for meeting unforeseen circumstances as flow of income will be irregular for some time.

In the outflow portion, some expenditure has already come down in the form shopping in malls, purchasing through Swiggy etc, multiplexes and many more. For other personal expenditure, we should be little vigilant and no need to be in panic as this will give wrong impression in the family.

Insurance and Medical premium should be paid as these are very important in current times. Rent should be paid regularly and if problem is there, sometime could be sought from the landlord but decision should be taken after proper communication with the landlord and also understanding his situation as well.

EMI on housing and durable loan should be paid regularly as delay in the moratorium will increase interest burden in long term. If we delay our payment for two EMIs then interest on entire principal is livable for the two months which will increase our EMI's for more than two months. Hence, make sure that no EMI is unpaid.

Investments in Mutual Funds in the form of SIP should never be stopped as this is the time when larger units are acquired and gives the very benefit for which SIP concept has been envisaged. No new SIP should be made in this time and some amount out of total available amount kept as reserve fund should be invested to buy the funds so that advantage of larger goods at lower price can be taken. The general perception is risk seems lower when market is at peak and it seems higher when the market is at low. However, reverse is the true and the one who acts with discipline and avoiding panic emerges out as gainer.

Recurring deposit account can be stopped as these pay lower interest and Schools fees and tuitions and others should be paid as usual.

Remember, panic is not the solution but planning is and when we analyze our financial needs it seems very easy task which needs little discipline.



## **A letter to the UK from Italy: this is what we know about your future**

### **An author in Rome describes what to expect based on her experiences of lockdown**

The acclaimed Italian novelist Francesca Melandri, who has been under lockdown in Rome for almost three weeks due to the Covid-19 outbreak, has written a letter to fellow Europeans “from your future”, laying out the range of emotions people are likely to go through over the coming weeks.

I am writing to you from Italy, which means I am writing from your future. We are now where you will be in a few days. The epidemic’s charts show us all entwined in a parallel dance.

We are but a few steps ahead of you in the path of time, just like Wuhan was a few weeks ahead of us. We watch you as you behave just as we did. You hold the same arguments we did until a short time ago, between those who still say “it’s only a flu, why all the fuss?” and those who have already understood.

As we watch you from here, from your future, we know that many of you, as you were told to lock yourselves up into your homes, quoted Orwell, some even Hobbes. But soon you’ll be too busy for that.

First of all, you’ll eat. Not just because it will be one of the few last things that you can still do.

You’ll find dozens of social networking groups with tutorials on how to spend your free time in fruitful ways. You will join them all, then ignore them completely after a few days.

You’ll pull apocalyptic literature out of your bookshelves, but will soon find you don’t really feel like reading any of it.

You’ll eat again. You will not sleep well. You will ask yourselves what is happening to democracy.

You’ll have an unstoppable online social life – on Messenger, WhatsApp, Skype, Zoom...

You will miss your adult children like you never have before; the realisation that you have no idea when you will ever see them again will hit you like a punch in the chest.

Old resentments and falling-outs will seem irrelevant. You will call people you had sworn never to talk to ever again, so as to ask them: “How are you doing?”

You will wonder what is happening to all those who can’t stay home because they don’t have one. You will feel vulnerable when going out shopping in the deserted streets, especially if you are a woman. You will ask yourselves if this is how societies collapse. Does it really happen so fast? You’ll block out these thoughts and when you get back home you’ll eat again.

You’ll laugh. You’ll laugh a lot. You’ll flaunt a gallows humour you never had before. Even people who’ve always taken everything dead seriously will contemplate the absurdity of life, of the universe and of it all.

You will put on weight. You’ll look for online fitness training.

You will make appointments in the supermarket queues with your friends and lovers, so as to briefly see them in person, all the while abiding by the social distancing rules.

You will count all the things you do not need.

The true nature of the people around you will be revealed with total clarity. You will have confirmations and surprises.



Literati who had been omnipresent in the news will disappear, their opinions suddenly irrelevant; some will take refuge in rationalisations which will be so totally lacking in empathy that people will stop listening to them. People whom you had overlooked, instead, will turn out to be reassuring, generous, reliable, pragmatic and clairvoyant.

Those who invite you to see all this mess as an opportunity for planetary renewal will help you to put things in a larger perspective. You will also find them terribly annoying: nice, the planet is breathing better because of the halved CO<sub>2</sub> emissions, but how will you pay your bills next month?

You will not understand if witnessing the birth of a new world is more a grandiose or a miserable affair.

You will play music from your windows and lawns. When you saw us singing opera from our balconies, you thought “ah, those Italians”. But we know you will sing uplifting songs to each other too. And when you blast I Will Survive from your windows, we’ll watch you and nod just like the people of Wuhan, who sung from their windows in February, nodded while watching us.

Your children will be schooled online. They’ll be horrible nuisances; they’ll give you joy.

Elderly people will disobey you like rowdy teenagers: you’ll have to fight with them in order to forbid them from going out, to get infected and die.

You will try not to think about the lonely deaths inside the ICU.

You’ll want to cover with rose petals all medical workers’ steps.

You will be told that society is united in a communal effort, that you are all in the same boat. It will be true. This experience will change for good how you perceive yourself as an individual part of a larger whole.

Class, however, will make all the difference. Being locked up in a house with a pretty garden or in an overcrowded housing project will not be the same. Nor is being able to keep on working from home or seeing your job disappear. That boat in which you’ll be sailing in order to defeat the epidemic will not look the same to everyone nor is it actually the same for everyone: it never was.

At some point, you will realise it’s tough. You will be afraid. You will share your fear with your dear ones, or you will keep it to yourselves so as not to burden them with it too.

You will eat again.

We’re in Italy, and this is what we know about your future. But it’s just small-scale fortune-telling. We are very low-key seers.

If we turn our gaze to the more distant future, the future which is unknown both to you and to us too, we can only tell you this: when all of this is over, the world won’t be the same.

Source: [www.theguardian.com](http://www.theguardian.com)

- *Contributed by CA Rajshree Mimani*





## Procrastination: A curse



Recently, I have been following a simple rule that is helping me to stop procrastinating and making it easier for me to stick to good habits at the same time.

I'll share it with my readers today so that you can try it out and see how it works for your life.

### 2- Minute Rule

It states "When you start a new habit, it should take less than 2 minutes to do."

Nearly any habit can be scaled down into a two-minute version:

- "Do 30 minutes of yoga" becomes "Take out the yoga mat"
- "Study for class" becomes "Take out the notes"
- "Run for 5 Kms" becomes "Wear your running shoes"

The idea is to make your habits as early as possible to start. Anyone can take out the notes, or wear running shoes. And, as we have just discussed, this is a powerful strategy because once you have started doing the right thing, it is much easier to continue doing it. A new habit should not feel like a challenge. The actions that follow can be challenging, but the first 2 minutes should be easy. What one needs is a gateway habit that naturally leads you down a more productive path.

You can usually figure out the gateway habits that will lead to your desired outcome by mapping out your goals on a scale from "very easy" to "very hard." For instance, running a marathon is very hard. Running 5 Kms is hard. Walking ten minutes is easy. And putting on your running shoes is very easy. Your goal might be to run a marathon, but your gateway habit is to put on your running shoes. That's how you follow the Two-Minute Rule.

### Why the rule works?

People often think it's weird to get hyped about reading one page or making one sales call. But the point is not to do one thing. The point is to master the habit of showing up. The truth is, a habit must be established before it can be improved. As you master the art of showing up, the first two minutes simply become a ritual at the beginning of a larger routine.

The more you ritualize the beginning of a process, the more likely it becomes that you can slip into the state of deep focus that is required to do great things. By doing the same warm-up before every workout, you make it easier to get into a state of peak performance. By following the same creative ritual, you make it easier to get into the hard work of creating. By developing a consistent power-down habit, you make it easier to get to bed at a reasonable time each night. You may not be able to automate the whole process, but you can make the first action mindless. Make it easy to start and the rest will follow.

We rarely think about change this way because everyone is consumed by the end goal. But one push-up is better than not exercising. One minute of guitar practice is better than none at all. One minute of reading is better than never picking up a book. It's far better to do less than you hoped than to do nothing at all.

Whenever you are struggling to stick with a habit, you can employ the 2-Minute Rule. It's a simple way to make your habits easy.





## Top 7 Uses of Video Conferencing in Multiple Fields

It's not at all surprising that video conferencing is becoming immensely popular at present especially due to **Covid 19 outbreak & social distancing**. Irrespective of where they are physically situated, business executives, individuals, and groups usually interact with one another in real time by making use of video conferencing.

Besides organizing a meeting or conference, people can also use video conferencing tool to have a video interview, remote diagnostics, telecommuting, and etc. They happen to be connected via top notch audio and video transmission with Internet connectivity.

Being cost-effective and convenient, video conferencing has now been widely applied in many areas. And the listed below are top 7 uses of video conferencing in the different fields.

### 1. Meetings or Collaborations

Video calls assist a great deal to set up conferences, whether for business, enjoyment or training. Essential information can be talked over by managers or company heads even though they are far away from one another. Groups who would like to pre-plan a project can discuss details conveniently by applying features like screen sharing, white boarding, etc.

### 2. Online Teaching

Technology has aided the world of long distance learning to become an actuality. Consequently, a teacher no longer requires being in the same room as his students. Even though the majority of these happen to be in video course form, live web-conference courses also constitute a significant portion.

It is simple to interact with a huge number of people simultaneously by making use of video conferencing. Questions can be answered by a professional to any student from any location. Meanwhile, this approach can also be employed for teaching students in rural areas. A proper setup is only needed and a competent teacher will be capable of teaching his students by making use of the process.

### 3. Business Administration

During the past, it was actually out of the question to manage a business on the web. However, remote workplaces and virtual staff have become a standard setup with the intro of the web. Interacting through email, chat services, which include video conferences, have grown to be an important part in motivating these types of companies. It is now feasible for the employers to make contact with their freelance designers, copy writers, administrative staff along with other staff remotely. Besides bridging the gap, it likewise creates a more effective and worldwide workplace with little effort.



#### **4. Video Interviews**

In the yesteryears, video interviews were not common. Nowadays, video calls or conferences are being utilized by numerous industries in an effort to reach a number of experts at once, recognize the potential workers for the organization, get in touch with correspondents and much more. Leading news networks usually link different individuals for interview by making use of meetings. At times while a correspondent is not reachable, a useful internet transmission and an internet service program which provides video conferencing might help. Each party will be benefited by the volume of cost savings which includes traveling time.

Different parties can easily interact with one another simultaneously even though they may be from diverse areas. Although it was once a complicated technology, nowadays it's feasible to effortlessly do meetings with more sophisticated phone systems and quicker net services.

#### **5. Working from Home**

A lot more staff, at present, is prepared to select an innovative method of working from home. Workers will be able to make use of video conferencing to keep linked to customers or co-workers in a realistic way. It will save you considerable time invested on the way and stop you from getting worn out due to a traffic jam or a crowd in the subway. As a matter of fact, home based work will be an ideal choice in case you were an expecting mother and actually more and more people are taking advantage of tools like Skype or many other Skype alternatives for their remote work. They can easily perform a real-time Internet meeting by just quickly downloading and running it on desktop or mobile.

#### **6. Distance Diagnostics**

The ability to identify a symptom or problem from afar is referred to as remote diagnostics. In health care, it is feasible for the affected person to be in the home or even overseas and the medical professional or expert could be in a different area.

#### **7. Legal Environment**

Video conferencing is utilized by a lot of courtrooms as well as prestigious authorized offices for connecting with unwilling prisoners or witnesses that are struggling to appear personally to be questioned. The individual will feel like he is actually there because of the amazingly impressive actions taken by high quality video conferencing. It is sometimes far easier to have a witness or a prisoner broadcast themselves digitally as compared to having them appear face-to-face. Despite the fact that the courtrooms are the places to make use of video conferencing for this task, it can be useful to any business that requires making use of the testimony of somebody who does not wish to appear face-to-face.

#### **Conclusion**

Top quality video conferencing solutions are creating incredibly helpful business equipment which can be used in lots of innovative as well as interesting ways. Just like the leading businesses, this technology may be used by any organizations in the multiple fields to fully make use of the enhancement in productiveness, cohesion, as well as development. **Some of the Best Video Meeting Apps for Team Meetings are:**

**1. Zoom**

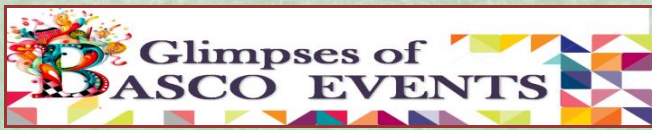
**2. Google Hangouts**

**3. Google Meet**

**4. GoTo Meeting**

**5. Skype for Business**



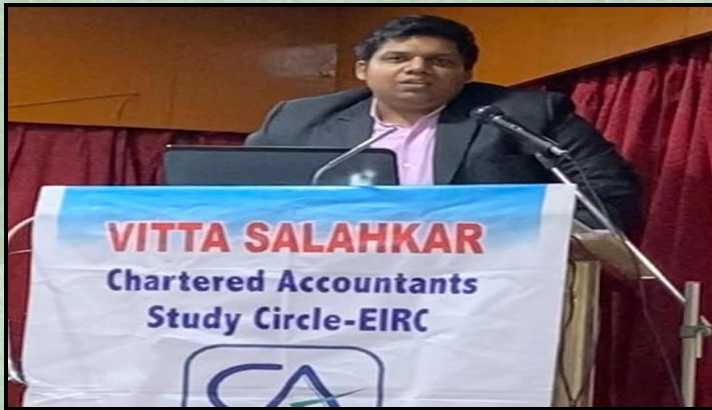


**Various Webinars by Office Team:**

7 days of Special Seminar on Standard of Auditing for CA students (From 28th April 2020 – 4th May 2020) Time – 5.00 PM to 7.00 PM		
Date	Topics	Speakers
Day 2 - Wednesday 29th April 2020	SA 540, Auditing Accounting Estimates, Including Fair Value Accounting Estimates, and Related Disclosures	 CA Ayush Goel, Practising Chartered Accountant
	SA 550, Related Parties	 Ms. Sakshi Rathi, Article assistant
		 Ms. Silky Parmanandka, Article assistant

To view the Webinar - visit YouTube Channel of EIRC, CIRC and NIRC of ICAI

**Seminars & Discussions on Taxation by CA Ayush:**




# Compliance Check

**Advance Tax:**

Advance Tax Needs to be paid when the tax payable of assessee is **Rs. 10, 000/-** or more during the Year.

For all assessee (Other than those covered under 44AD)	
Due Date of Installments	Amount Payable
On or before 15th June	15% of the Advance Tax

**TDS:**

Due date of Filing of TDS Return	
Period	Due Date
Jan- March	30 <sup>th</sup> June

Different due dates are prescribed for payment of TDS:

Due date for payment of TDS	
Month belongs to	Due Date
April	7 <sup>th</sup> of May
May	7 <sup>th</sup> of June
June	7 <sup>th</sup> of July

**ITR:**

Due date for filling of Return	
Category	Due Date
Company, Taxpayers whose accounts need to be Audited, Working partner (whose firm's books need to be Audited)	For AY 19-20 30th June





## Motivational Corner

### Have a deaf ear to the obstacles and negative comments, rather use them as motivation to achieve your goals

As a group of frogs was traveling through the woods, two of them fell into a deep pit. When the other frogs crowded around the pit and saw how deep it was, they told the two frogs that there was no hope left for them.

However, the two frogs decided to ignore what the others were saying and they proceeded to **try and jump out of the pit.**

Despite their efforts, the group of frogs at the top of the pit were still saying that they should just give up. That they would never make it out.

Eventually, one of the frogs took heed to what the others were saying and he gave up, falling down to his death. The other frog continued to jump as hard as he could. Again, the crowd of frogs yelled at him to stop the pain and just die.

He jumped even harder and finally made it out. When he got out, the other frogs said, **"Did you not hear us?"**

The frog explained to them that he was deaf. He thought **they were encouraging him** the entire time.

#### Moral of the story:

People's words can have a big effect on other's lives. Think about what you say before it comes out of your mouth. It might just be the difference between life and death.



- Contributed by CA Vikas Jalan

#### Editorial Team:

- CA Ayush Goel
- CA Rajshree Mimani
- CA Vikas Jalan

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We have been engaged in the profession of Chartered Accountants since 1997. We have a professional team of young and energetic individuals having dynamic approach towards offering high quality professional services to our clients which has helped us immensely in building long term mutual benefit relationships.

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- International Taxation
- Consultancy
- Secretarial works
- Valuation
- Registration

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