



MONTHLY

NEWSLETTER



For the Month of December 2025

(Covers Tax updates, Case laws and Due dates of GST, Income Tax and MCA)

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Welcome to our Newsletter!

In this edition of our newsletter, we are excited to bring you the most recent updates and developments in the field of taxation and legal amendments. Our primary goal is to provide you with timely and accurate information to assist you in making informed business decisions.

We understand the complexities of the ever-changing tax laws and regulations. That is why we curate each edition carefully to cover topics that are most relevant to your business and professional needs. Whether it is changes in tax laws, case studies, or tips on tax planning, our newsletter aims to be a comprehensive resource for all your tax-related queries.

Your feedback is incredibly important to us. It not only helps us improve but also ensures that we cover topics that matter the most to you. We are committed to making this newsletter a valuable resource, and we are always open to suggestions and questions.

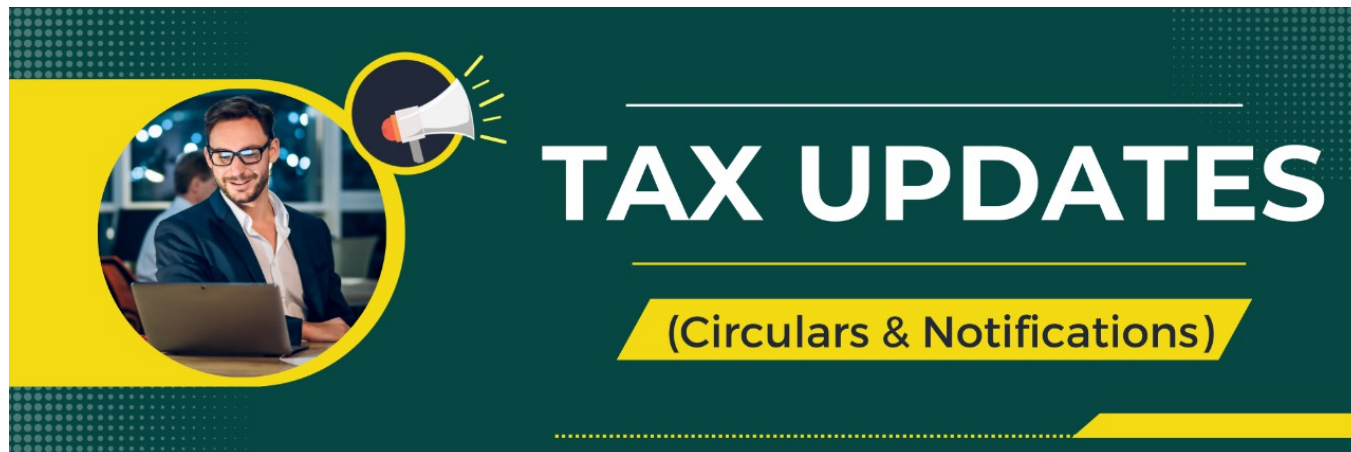
If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for your continued support!

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I. H. Desai & Co.

Rest assured, we keep a vigilant eye on every tax update that's relevant to you. However, knowledge is power, and we encourage you to take a moment to review the recent tax updates below. If you have any questions or need further clarification on any of them, please don't hesitate to reach out to us. Your financial success is our priority!

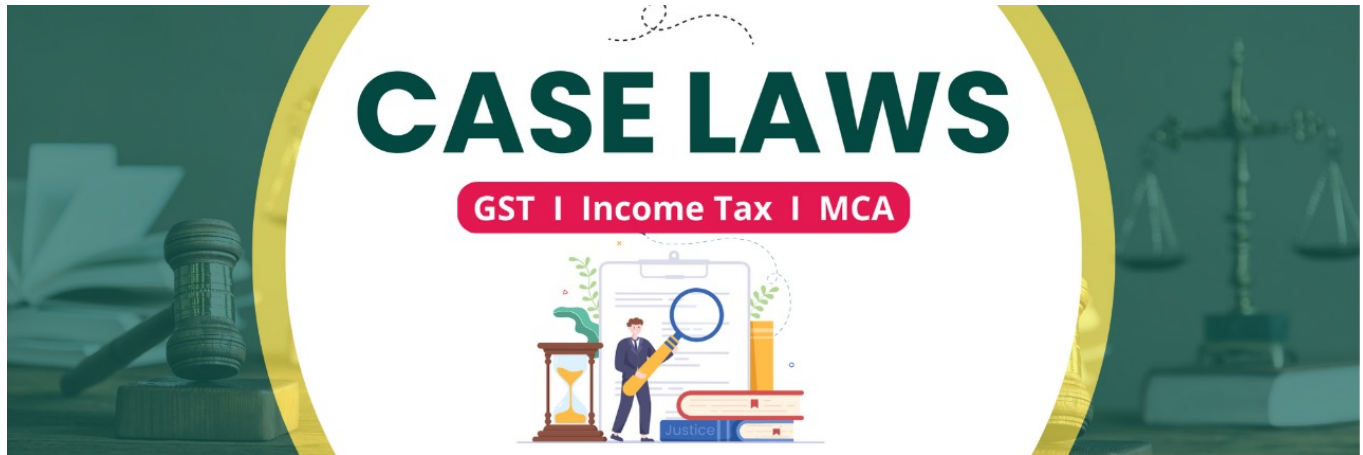


Date	Subject	Details	Act
27-11-2025	CBDT Launches 2nd NUDGE to Improve Foreign Asset Compliance	CBDT has launched the second phase of its NUDGE campaign to strengthen voluntary compliance on foreign assets. The initiative uses AEOI, CRS and FATCA data to identify cases where foreign assets may exist but are not reported in ITRs for AY 2025-26. High-risk taxpayers will receive SMS and email alerts from 28 November 2025, advising them to review and revise returns by 31 December 2025. The first NUDGE campaign saw strong results. CBDT urges taxpayers to correctly report Foreign Assets and Foreign Source Income as required by law.	Income Tax
23-11-2025	Charitable Trusts Must Add Irrevocable Clause to Keep Tax Benefits	The Income Tax Department has directed charitable trusts to include an explicit irrevocable clause in their trust deeds or risk denial of registration and tax exemptions. The deed must ensure that trust assets remain permanently dedicated to public benefit and cannot revert to founders or trustees. Authorities are also insisting that deeds bar foreign spending unless specifically approved, as misuse or diversion of funds has become a concern. Non-compliant trusts may face rejection of new registrations, renewals, and Section 12A benefits. The government has tightened compliance rules for non-profits since 2020.	Income Tax
20-11-2025	Furnish Bank Account Details to Avoid GST Registration Suspension	The GSTN has issued an advisory under Rule 10A of the CGST Rules requiring taxpayers (other than those registered under TDS, TCS, or suo-moto registration) to furnish their bank account details within 30 days of registration or before filing GSTR-1/IFF, whichever is earlier. This update will soon be implemented on the	GST

		GST portal. Taxpayers who have not yet provided bank details are advised to update them immediately to avoid suspension of registration or business disruption. Bank details can be updated under Services - Registration - Amendment (Non-Core Fields).	
20-11-2025	Capital Gains Accounts Scheme - Key Amendments	The Central Government has issued Notification S.O. 5293(E) dated 19.11.2025, making important changes to the Capital Gains Accounts Scheme, 1988. The amendments insert references to Section 54GA, update the definition of Deposit Office, and formally allow electronic payment modes such as UPI, IMPS, RTGS, NEFT and others. The Scheme now recognises electronic account statements and electronic submissions. Further, from 1 April 2027, closure of CGAS accounts must be filed electronically using DSC or EVC as specified in the notification. (Source: Notification S.O. 5293(E), 19.11.2025)	Income Tax
20-11-2025	Banks Authorised as Deposit Offices under CGAS, 1988	CBDT, through Notification S.O. 5294(E) dated 19.11.2025, has authorised all branches (except rural branches) of several major banks to act as Deposit Offices for the Capital Gains Accounts Scheme, 1988. The authorised banks include HDFC Bank, ICICI Bank, Axis Bank, City Union Bank, DCB Bank, Federal Bank, IDFC First Bank, IndusInd Bank, Kotak Mahindra Bank, RBL Bank, South Indian Bank, Yes Bank, Bandhan Bank, CSB Bank, Karur Vysya Bank, J&K Bank and Tamilnad Mercantile Bank. Rural branches remain excluded as per the definition in the notification.	Income Tax
03-11-2025	Simplified GST Registration Scheme for Small Taxpayers	The GSTN has launched a Simplified GST Registration Scheme under Rule 14A of the CGST Rules, 2017 to reduce compliance for small taxpayers. Persons whose monthly output tax liability on supplies to registered persons does not exceed Rs. 2.5 lakh can opt for this registration. Aadhaar authentication is mandatory, and registration will be granted within 3 working days of ARN generation. Taxpayers withdrawing later must file all pending returns and meet specified compliance conditions. (GSTN Advisory dated 01.11.2025)	GST
03-11-2025	Correction Statements Under Old Income Tax Act Allowed Till 31st March 2026	The Income-tax Act, 1961 stands repealed w.e.f. 01.04.2026 by Section 536 of the new Income-tax Act, 2025. As per Section 397(3)(f) of the 2025 Act, deductors and collectors can submit correction statements within two years from the end of the relevant tax year. Accordingly, correction statements for FY 2018-19 (Q4), FY 2019-20 to 2022-23 (Q1-Q4), and FY 2023-24 (Q1-Q3) will be accepted only till 31.03.2026. No corrections for these periods will be accepted after 01.04.2026. (CBDT Communication - November 2025)	Income Tax
31-10-2025	File Pending GST Returns Before 3-Year Limit	As per the Finance Act, 2023 read with Notification No. 28/2023 - Central Tax dated 31.07.2023, taxpayers cannot file any GST return after three years from its	GST

		due date. This rule will apply on the GST portal from the November 2025 tax period. Returns like GSTR-1, 3B, 4, 5, 6, 7, 8, and 9/9C will be blocked if not filed within three years. For example, GSTR-1 or 3B for October 2022 cannot be filed after 1st December 2025. (GSTN Advisory dated 29.10.2025)	
31-10-2025	Import of Goods Section Added in IMS	The Invoice Management System (IMS), introduced on the GST portal from October 2024, now includes a new section for Import of Goods starting October 2025 period onwards. Taxpayers can now view and take action-accept, reject, or keep pending-on Bills of Entry (BoE) filed for imported goods, including imports from SEZ, directly within IMS. If no action is taken on an individual BoE, it will be deemed accepted, and the draft GSTR-2B will auto-generate for the recipient on the 14th of the following month. (GSTN Advisory dated 30.10.2025)	GST
29-10-2025	CBDT Extends ITR & Audit Report Due Dates	CBDT has announced an important extension for taxpayers. The due date for furnishing the Income Tax Return for Assessment Year 2025-26 has been extended from 31st October 2025 to 10th December 2025. Further, the due date for filing Tax Audit Reports under the Income-tax Act, 1961 has been extended from 31st October 2025 to 10th November 2025. The extensions aim to provide relief to taxpayers and professionals across India. (CBDT Press Release dated 29.10.2025)	Income Tax

Don't miss out on crucial legal insights that could impact your business success! Our Monthly Case Laws Digest is your gateway to understanding important court decisions that matter to your business. Take a moment to review these significant rulings below, and if you require more information or have questions, feel free to reach out to us.



Date	Subject	Details	Citation
15-11-2025	Rectification of Multiple GST SCNs and Orders for Same Period Permitted under Section 161- Sri Venkateshwara Dairy Products v. Assistant Commissioner ST	<p>Facts: Taxpayers received multiple SCNs and OIOs for the same periods, including orders issued to the wrong entities, duplicate orders, and new orders after earlier proceedings were dropped. Despite substantial recovery through ITC, coercive steps like bank attachment were initiated; appeals filed were also dismissed for delay. Petitioners challenged these actions as illegal, citing duplication, inconsistency, and violation of natural justice.</p> <p>Decision: The State produced SOP allowing rectification of such anomalies u/s 161, including deletion of duplicated tax components. The Court disposed of writs permitting proper officers to rectify multiple/erroneous notices and orders within a reasonable time with due intimation. Assessee may pursue any remaining non-rectifiable grievances before a proper appellate forum; refunds, if any, to be granted as per law.</p>	W.P.Nos.2073 1, 24077, 27416, 28893 and 30267 of 2025
13-11-2025	GST ITC on Property Insurance Cannot Be Disallowed as Motor Vehicle Insurance- Arraycom (India) Ltd. v. State of Gujarat	<p>Facts: The petitioner claimed ITC on insurance premiums paid for policies covering stock-in-trade, business premises and manufacturing equipment, which were Standard Fire and Special Perils policies, not motor vehicle insurance. The GST department wrongly treated these policies as motor vehicle insurance and disallowed ITC u/s 17(5), confirming demand, interest and penalty via DRC-07. Despite policy documents clearly showing coverage of property and stock, the department initiated bank attachment proceedings u/s 79 after passing the order.</p> <p>Decision: The HC held that Section 17(5) blocking</p>	R/SPECIAL CIVIL APPL. NO. 11979 of 2025

		provisions apply only to motor vehicle-related insurance, and not to insurance for stock, premises or equipment. The departments classification of the policy as motor vehicle insurance was contrary to the policy terms and based on incorrect facts, rendering the order jurisdictionally invalid. The Court quashed the ITC disallowance order and bank recovery notice.	
12-11-2025	Expiry of E-Way Bill Due to Traffic Restrictions Not Ground for GST Penalty- Sachin Jain v. State of U.P.	<p>Facts: The Petitioners Mentha Oil consignment was accompanied by a valid invoice, e-way bill and mandi documents, and all goods fully matched the documents during inspection. Due to Shravan Kanwar Yatra traffic restrictions, the truck was stopped outside city limits, causing the e-way bill to expire before delivery. Despite a clear explanation and the absence of any discrepancy or irregularity, a penalty was imposed solely for the expiry of the e-way bill.</p> <p>Decision: The Court held that the expiry of the e-way bill alone is a technical lapse and cannot justify a penalty without proof of intent to evade tax. No material existed to establish mens rea or tax evasion, and the delay arose due to government-imposed restrictions. Penalty orders were quashed and set aside, and the petition was allowed in favour of the assessee.</p>	WRIT TAX No. 229 of 2024
03-11-2025	GST findings nullify basis for reopening; 148A(3) order invalidated and fresh assessment directed- Vedanta Ltd. v. Assistant Commissioner of Income-tax Delhi	<p>Facts: Vedanta entered into a sale, repurchase transaction of copper concentrate with Xango Trading during the period its copper plant was shut, based on which DGGI alleged wrongful/bogus ITC without actual movement of goods. Relying on the DGGI investigation report, the AO issued a notice u/s 148A(1) and later passed an order u/s 148A(3), alleging escapement of income exceeding Rs. 424 crore. After the 148A(3) order was passed, the GST Department issued an order closing the ITC proceedings, which the assessee argued directly negated the basis of the reassessment.</p> <p>Decision: Since the income-tax reassessment order was passed before the GST closure order, the AO could not consider the subsequent GST findings. The closure of ITC proceedings by the GST Department has a direct impact on the income-tax reassessment proceedings u/s 148A. The HC set aside the 148A(3) order and remanded the matter.</p>	W.P.(C) No. 16378 of 2025 CM APPL Nos. 67135 and 67136 of 2025
03-11-2025	Reopening justified where assessee was signatory to linked bank account with unexplained cash deposits- Lakshman Prasad Agarwal v. Union of India	<p>Facts: Information from search and survey on finance brokers revealed large cash transactions in two Yes Bank accounts allegedly linked to the assessee, leading to issuance of notice u/s 148A(1). The assessee denied ownership of one account (064663500001103), claiming it belonged to Champa Impex Pvt. Ltd., but records showed his own account was linked to that account and he was a signatory. Assessee failed to disclose bank statements, explain huge unaccounted cash deposits, or justify the write-off of sundry debtors not reflected in audited books.</p> <p>Decision: There was sufficient material, including</p>	WPO No. 638 of 2025

		linked accounts, signature authority, and unexplained cash deposits, justifying issuance of notice u/s 148. Non-grant of cross-examination was treated as a mere irregularity, as the order was not solely based on third-party statements. The order u/s 148A(3) was not perverse or baseless; therefore, the writ petition was dismissed in favour of the revenue.	
29-10-2025	Section 153D approval vitiated where authority issued generic directions without examining seized material- Principal Commissioner of Income-tax v. Believe Constructions (P.) Ltd.	Facts: The Additional Commissioner issued one consolidated approval letter u/s 153D for multiple draft assessment orders, including the assessee's case. The approval contained only generic directions (pass orders before limitation, send copies) and did not refer to seized material or assessment records. The Tribunal held that the approval was mechanical and without application of mind, leading the Revenue to file an appeal before the HC. Decision: The Court held that Section 153D requires case-specific, conscious satisfaction, which cannot be fulfilled by a generic consolidated approval letter. Since the approval lacked reference to seized material and showed no application of mind, it was declared invalid. Following earlier rulings (MDLR Hotels, King Buildcon), the HC upheld the Tribunal's order and dismissed the Revenue's appeal.	IT Appeal No. 555 OF 2025
27-10-2025	Interest u/s 220(2) arises only from a fresh section 156 notice issued after appellate restoration of the assessment- Karnal Coop. Sugar Mills Ltd. v. Commissioner of Income-tax	Facts: The assessee's original assessment u/s 143(3) created a demand, and a Section 156 notice was issued, which the assessee duly complied with; later, CIT(A) set aside the assessment, and the Department refunded the tax with interest. On Revenue's appeal, the Tribunal restored the assessment, and the AO issued a fresh section 156 notice, raising a demand that included the refunded interest, which the assessee again paid. Thereafter, the Department issued a separate demand of interest u/s 220(2), calculating it from the first notice, which the assessee challenged. Decision: Once the CIT(A) set aside the assessment, the first section 156 notice became non-existent, and no interest could accrue on its basis. The assessee's interest liability arose only from the fresh section 156 notice issued after the Tribunal's order, as this notice alone created the operative demand. Accordingly, interest u/s 220(2) could commence only from the day after expiry of one month from the second notice (i.e., from 07.10.1998), and not from the first notice.	CWP-4789-20 01 (O & M)
23-10-2025	IGST on import and GST on auction are distinct; Customs cannot restrict CFS from collecting GST on auctioned goods- National Association of Container Freight Stations v. Joint	Facts: CFS custodians auctioned uncleared import cargo after filing a Bill of Entry and paying customs duty and IGST. Customs authorities issued a Public Notice (12.02.2021) directing custodians not to collect GST on such auctions, citing double taxation. Petitioners challenged the notice, contending that GST on auction is a separate levy under the CGST Act and customs had no jurisdiction to restrict it. Decision: The Public Notice was without jurisdiction, as customs officers	WP Nos. 11222, 149 and 152 OF 2022 WMP Nos. 166, 167, 172, 173 and 10795 OF 2022

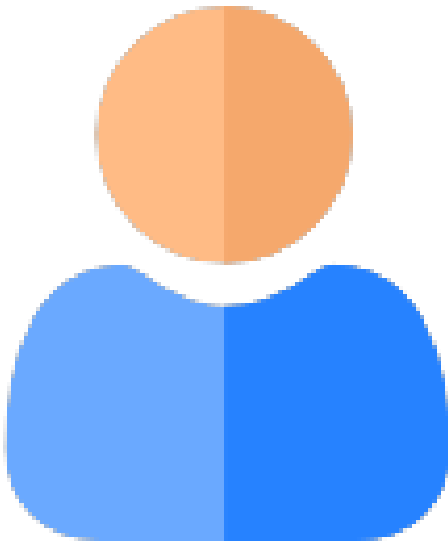
	Commissioner of Customs, Chennai	cannot regulate GST collection under the Customs Act. IGST on import and GST on auction are distinct levies; an auction sale is a separate taxable supply under the GST laws. CFS custodians were rightly entitled and obliged to collect GST on auction sales; the impugned notice and letters were quashed.	
16-10-2025	Bail allowed where probe was complete and applicant showed bona fide cooperation- Vikas Naresh Chandra Kansal v. State of Gujarat	Facts: DGGI searched the premises of Universal Enterprises and related entities, alleging total GST evasion of Rs. 9.34 crore and arrested the applicant, though initially summoned as a witness. The applicant had no past criminal record, had deposited Rs. 84 lakh, and showed willingness to pay part of the disputed amount. He sought regular bail, claiming that the investigation was nearly complete and there was no risk of absconding or tampering with evidence. Decision: The Court found that the investigation was substantially over and the applicant had clean antecedents. Considering his partial deposit and cooperation, further custody was held unnecessary. Regular bail was granted with conditions on travel, appearance, address reporting, and non-misuse of liberty.	R/CRIMINAL MISC. APPLICATION NO. 20804 of 2025
14-10-2025	GST returns treated as confidential; RTI disclosure denied as no public interest or evidence of fraud shown- Adarsh s/o Gautam Pimpale v. State of Maharashtra	Facts: Petitioner sought GST return details of six industries under RTI for FY 2008–2023, alleging large-scale fraud in government tenders. Information Officer issued third-party notices; industries objected, and both appeals before Appellate Authorities and State Information Commissioner were rejected. Petitioner claimed GST returns were public documents and disclosure was wrongly denied without sufficient cause. Decision: The Court held that Section 158 of the GST Act expressly prohibits disclosure of GST returns and overrides RTI provisions. Authorities rightly followed Section 11 RTI procedure and refused disclosure as no larger public interest justified it. Allegations of fraud were bald and unsubstantiated; hence, no basis to compel disclosure, petition was dismissed.	WRIT PETITION NO. 11135 OF 2025



Due Date	Department	Subject	Period
07-12-2025	Income Tax	TDS/TCS Payment	Nov, 25
10-12-2025	Income Tax	Extended - ITR Filing For Audit	FY 24-25
10-12-2025	GST	GSTR-7	Nov, 25
10-12-2025	GST	GSTR-8	Nov, 25
11-12-2025	GST	GSTR-1	Nov, 25
13-12-2025	GST	GSTR-6	Nov, 25
13-12-2025	GST	IFF	Nov, 25
13-12-2025	GST	GSTR-5	Nov, 25
15-12-2025	Income Tax	Issue of TDS Certificate- 194-IA, 194-IB, 194M, 194S	Oct, 25
15-12-2025	Income Tax	Form 24G	Nov, 25
15-12-2025	Income Tax	Form no. 3BB	Nov, 25
15-12-2025	Income Tax	Advance Tax - Q3	FY 25-26
15-12-2025	PF & ESIC	PF & ESIC	Nov, 25
20-12-2025	GST	GSTR-5A	Nov, 25
20-12-2025	GST	GSTR-3B	Nov, 25
25-12-2025	GST	PMT-06	Nov, 25
30-12-2025	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Nov, 25
30-12-2025	Income Tax	Form No. 3CEAD	-
31-12-2025	MCA	AOC 4 Extended	FY 24-25
31-12-2025	MCA	AOC-4 XBRL Extended	FY 24-25
31-12-2025	MCA	MGT-7 Extended	FY 24-25
31-12-2025	Income Tax	Belated/Revised ITR	FY 24-25

31-12-2025	GST	GSTR- 9 Annual Return	FY 2024-25
31-12-2025	GST	GSTR- 9C GST Audit	FY 2024-25
31-12-2025	MCA	CSR-2	FY 24-25
07-01-2026	Income Tax	TDS/TCS Payment	Dec, 25
07-01-2026	Income Tax	TDS Payment - AO permitted	Oct - Dec, 25
10-01-2026	GST	GSTR-7	Dec, 25
10-01-2026	GST	GSTR-8	Dec, 25
11-01-2026	GST	GSTR-1	Dec, 25
13-01-2026	GST	GSTR-6	Dec, 25
13-01-2026	GST	GSTR-1 for QRMP	Oct - Dec, 25
13-01-2026	GST	GSTR-5	Dec, 25
15-01-2026	Income Tax	Form 24G	Dec, 25
15-01-2026	Income Tax	Form no. 3BB	Dec, 25
15-01-2026	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M	Nov, 25
15-01-2026	Income Tax	TCS Return	Oct - Dec, 25
15-01-2026	Income Tax	Form No. 15CC	Oct - Dec, 25
15-01-2026	Income Tax	Form 15G/15H	Oct - Dec, 25
15-01-2026	PF & ESIC	PF & ESIC	Dec, 25
18-01-2026	GST	CMP-08	Oct - Dec, 25
20-01-2026	GST	GSTR-5A	Dec, 25
20-01-2026	GST	GSTR-3B	Dec, 25
22-01-2026	GST	GSTR-3B QRMP1	Oct - Dec, 25
24-01-2026	GST	GSTR-3B QRMP2	Oct - Dec, 25
30-01-2026	Income Tax	TCS certificate	Oct - Dec, 25
30-01-2026	Income Tax	TDS Pay- 194-IA, 194-IB, 194M	Dec, 25
31-01-2026	Income Tax	TDS Return	Oct - Dec, 25
31-01-2026	Income Tax	Form 10BBB	Oct - Dec, 25
31-01-2026	Income Tax	Form II	Oct - Dec, 25
31-01-2026	MCA	POSH Report	-

Our Profile



I H Desai & Co. is a team of distinguished chartered accountants in India. The organization is a congregation of professionally qualified and experienced persons who are committed to add value and optimize the benefits accruing to clients. Our focus has been to build strong customer relationships through its personal touch and its consistency and quality of services. We, follow a client-centric approach and work with our clients as their strategic business partners, rather than as their consultants.

Our mission is to provide unparalleled tax services with a focus on accuracy, timeliness, and client satisfaction. We strive to simplify complex tax regulations for our clients, ensuring compliance and maximizing savings. Our team is dedicated to staying abreast of the ever-evolving tax laws, offering proactive advice and tailored solutions.

Our vision is to be a leading tax firm renowned for delivering exceptional and innovative tax solutions. We aspire to empower our clients with comprehensive, personalized tax

strategies, enhancing their financial health and compliance. We are committed to nurturing a professional environment where trust, integrity, and expertise are the cornerstones.

We specialize in both direct and indirect taxation. From income tax to GST, we offer a one-stop solution for all your tax-related concerns.

Our dedicated team consists of 12 highly skilled professionals. Each member brings a unique set of skills, ensuring that we provide comprehensive solutions tailored to your needs.

Over the years, we have had the privilege of working with a diverse clientele. From small businesses to large corporations, we deliver exceptional service to all.

Our firm is not just about numbers; we believe in building long-term relationships. Trust and transparency are the cornerstones of our practice.

We understand the complexities of the financial landscape and are committed to staying ahead of the curve. Our team is always updated with the latest tax laws and regulations.

Efficiency and accuracy are our hallmarks. Our streamlined processes ensure that we deliver timely and accurate services, every time.

At I. H. Desai & Co. , your financial well-being is our top priority. Partner with us and experience unparalleled financial solutions that drive your business forward.

Technology is at the core of our operations. We employ modern software tools and digital platforms to make our services more accessible and efficient for our clients.

SERVICES PROVIDED



Department	Heading	Service
Audit	Auditing Services	Our meticulous auditing practices help you maintain transparency and adhere to financial standards. Our meticulous auditing practices help you maintain transparency and adhere to financial standards.
GST	GST Compliance	From registration to return filing, we handle all your GST needs, ensuring full compliance with laws.
Income Tax	ITR Filing	Personal ITR Filing for individuals.
Trust Registration & Taxation	Formation and Taxation of Trust	We offer services of Formation of Trusts, Societies, Section 8 Companies and offer services of Tax Return Filing, Advisory and Consultancy
Income Tax	Tax Planning	Tax planning for businesses efficiently.
Income Tax	Income Tax Consultancy	We offer expert advice on income tax planning and filing, helping you optimize your tax liabilities.
Personal Finance	Financial Planning	We provide personalized financial planning services aimed at achieving your long-term financial goals.
Business Support Services	Payroll Management	Outsource your payroll to us and focus on your core business activities, while we handle the complexities.
Accounting	Accounting	Monthly Outsourcing of your accounts

We hope you found this edition of our newsletter informative and valuable. If you have any further questions or inquiries, please don't hesitate to reach out to us at the following contact details. Your feedback and inquiries are always welcome. Thank you for trusting us to be your source of knowledge and insights.



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