



MONTHLY

NEWSLETTER



For the Month of March 2026

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

DASA & CO

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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.

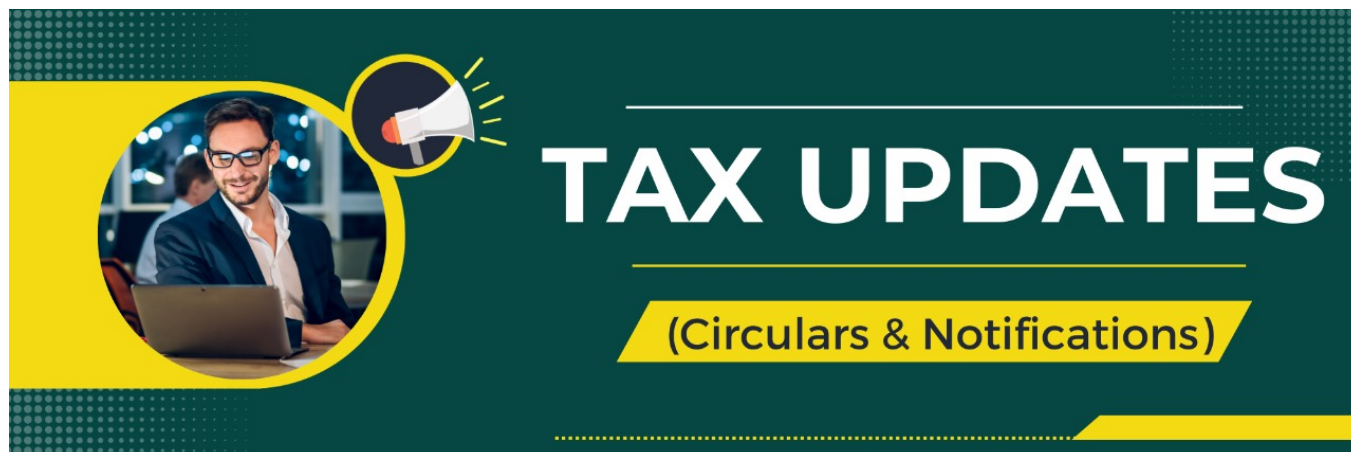
If you have any questions or require further clarification on any of the topics discussed, please do not hesitate to reach out. Our dedicated team is just an email or a phone call away, ready to assist you in any way possible. We hope you find this newsletter both informative and useful. Thank you for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

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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!



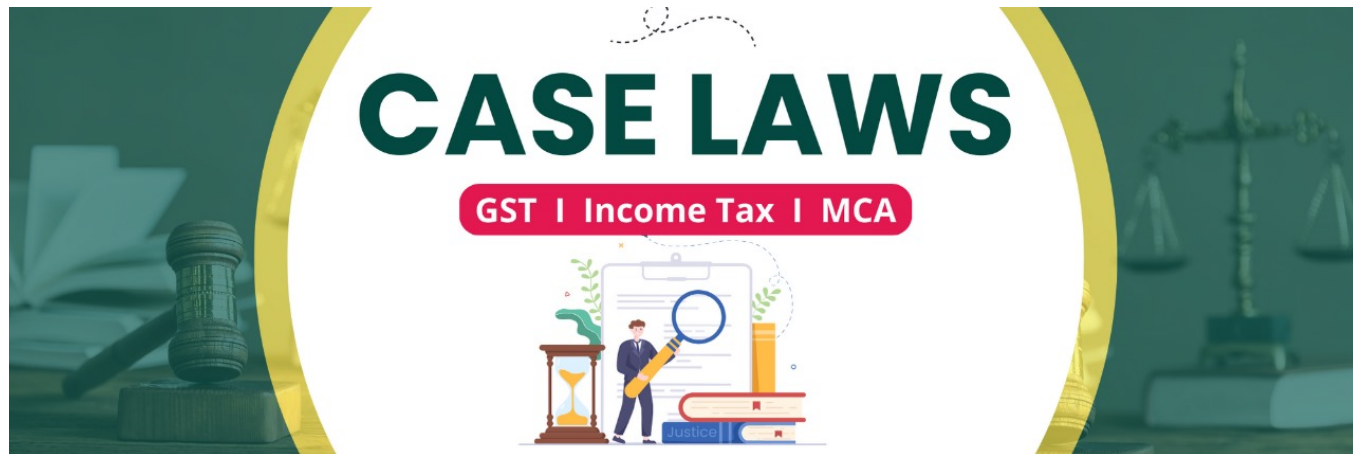
Date	Subject	Details	Act
25-02-2026	Last Opportunity Before Strict ROC Action	The Companies Compliance Facilitation Scheme, 2026 remains open from 15 April 2026 to 15 July 2026. After closure of the scheme, Registrars of Companies will initiate necessary action against companies that fail to regularize pending filings. This creates a limited compliance window for defaulting entities. Chartered accountants and tax professionals should proactively identify non-compliant clients and ensure corrective filings before enforcement actions begin.	MCA
24-02-2026	GSTN Introduces New IMS Tab to Track Rejected Notes for GSTR-3B	GSTN has rolled out a new IMS (Invoice Management System) tab to help taxpayers track rejected credit and debit notes relevant for GSTR-3B filing. This feature improves transparency and ensures accurate ITC reporting. Taxpayers can now easily identify and reconcile rejected documents before filing returns. The update aims to reduce mismatches, prevent wrongful ITC claims, and strengthen compliance under GST return filing procedures.	GST
24-02-2026	MCA Launches Companies Compliance Facilitation Scheme (CCFS-2026) for Pending Filings Relief.	The Ministry of Corporate Affairs has introduced the Companies Compliance Facilitation Scheme, 2026 (CCFS-2026) to provide a one-time opportunity for companies to complete pending annual filings at reduced additional fees. Companies can file overdue returns by paying only 10% of additional fees. The scheme also allows inactive companies to opt for dormant status at half fees or apply for strike-off at 25% fees. The scheme is valid from 15 April 2026 to 15 July 2026.	MCA

24-02-2026	Penalty Immunity Window Under CCFS-2026	Under the Companies Compliance Facilitation Scheme, 2026, companies filing pending annual returns and financial statements before issuance of adjudication notice or within 30 days of such notice can get immunity from penalty proceedings under Sections 92 and 137. However, immunity is not available where adjudication orders are already passed. This provision offers critical relief to defaulting companies if timely action is taken within the scheme period.	MCA
24-02-2026	Who Cannot Avail CCFS-2026?	The CCFS-2026 scheme is not available to companies where final strike-off action under Section 248 has already been initiated, companies dissolved pursuant to amalgamation, vanishing companies, or companies that have already applied for dormant status before the scheme. Companies should verify their eligibility carefully before filing under this one-time compliance window to avoid rejection of forms and loss of scheme benefits.	MCA
21-02-2026	GSTN Activates Rule 14A Withdrawal Facility - File GST REG-32	GSTN has introduced an online facility enabling eligible active taxpayers registered under Rule 14A to opt out by filing Form GST REG-32 on the GST Portal. Applicants must meet prescribed return-filing conditions and complete mandatory Aadhaar authentication of the Primary Authorised Signatory and one Promoter/Partner. Draft application and authentication must be completed within 15 days. During processing, amendment and cancellation requests are restricted. Post approval, enhanced reporting obligations apply.	GST
10-02-2026	AY 2026-27 ITR Filing to Continue Under Income-tax Act, 1961	Income-tax returns for Assessment Year 2026-27 will be filed under the existing Income-tax Act, 1961, and not under the new Income-tax Act, 2025. Key points: 1) New Income-tax Act, 2025 will not apply for AY 2026-27 returns 2) Filing will continue under the old Act, 1961 3) ITR forms are yet to be officially notified by CBDT 4) Filing utilities will be enabled only after notification.	Income Tax
09-02-2026	MCA Portal Update: VPD Now Available During Business Hours	The MCA portal has extended the View Public Documents (VPD) service to regular business hours. Users can now download all available public documents during the day itself, without waiting till after 6:30 PM. This change will help professionals plan MCA-related work more efficiently.	MCA
31-01-2026	MCA Clarification: 7 Days Allowed for Payment	For FY 2024-25 Financial Statements and Annual Returns, the MCA fee waiver remains applicable if- 1) The DSC-affixed PDF is uploaded on or before 31 January 2026 2) Payment is made within 7 days from the date of upload of the DSC-affixed PDF Key Point- Payment can be completed after upload, but the DSC-affixed PDF must be submitted within the waiver period.	MCA
30-01-2026	GSTN Enhances Interest Calculation	GSTN has issued an advisory announcing key enhancements in GSTR-3B effective from the January	GST

	and Auto-Population in GSTR-3B from January 2026	2026 tax period. Interest calculation in Table 5.1 will now factor in the minimum cash balance available in the Electronic Cash Ledger, aligning with Rule 88B. The system-computed interest will be auto-populated and non-editable downward. Additionally, the tax liability breakup table will be auto-filled, ITC cross-utilisation will be more flexible, and interest on delayed last GSTR-3B for cancelled taxpayers will be collected via GSTR-10.	
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DASA & CO

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
16-02-2026	Reassessment cannot be reopened on the same examined material merely due to an audit objection- Sapphire Foods India Ltd. v. Assistant Commissioner of Income-tax (OSD)	<p>Facts: The assessee filed a return for AY 2016-17, and the assessment was completed u/s 143(3) after scrutiny, wherein details of Rs. 8.90 crore (MD payment) and Rs. 90.81 lakh (consultancy payment) were specifically called for and furnished. In March 2023, a notice u/s 148A(b) was issued based on Audit Party objections alleging incorrect allowance of expenses aggregating Rs. 9.81 crore. After dropping the share premium issue, the AO passed an order u/s 148A(d) and issued notice u/s 148 dated 31-03-2023, beyond four years from the end of the relevant AY.</p> <p>Decision: Reopening based solely on audit objections, when the AO had already examined the same material during scrutiny, amounts to an impermissible change of opinion. Since the assessee had fully and truly disclosed all material facts, the extended limitation was not available to the Revenue. The notice dated 31-03-2023 and consequential reassessment proceedings were held to be barred by limitation and quashed.</p>	W.P.(C) No. 6159 of 2023 CM APPL. No. 24241 of 2023
10-02-2026	Ocean Freight IGST Refund to Be Credited to Consumer Welfare Fund When Tax Burden Passed On- Union of India v. Torrent Power Ltd.	<p>Facts: Torrent Power Ltd., engaged in power, paid IGST on ocean freight under reverse charge for imports made on CIF basis; the levy was later declared unconstitutional in Union of India v. Mohit Minerals Private Limited. The company sought a refund of Rs. 19.28 crore, but authorities rejected the claim on the grounds of unjust enrichment, as the tax burden had been passed on to consumers through tariff determination. The Gujarat HC allowed the refund and permitted the company to deposit the amount in a</p>	SLP Appeal (C) No. 13084 OF 2025

		<p>separate account for adjustment through tariff reduction under the supervision of the Gujarat Electricity Regulatory Commission.</p> <p>Decision: The SC held that u/s 54(5), 54(8)(e), and 57 of the CGST Act, the refund must be credited to the Consumer Welfare Fund if the incidence of tax has been passed on. Since Torrent Power Ltd. had admittedly passed on the tax burden to consumers, it was not entitled to receive the refund directly. The HCs procedure for refund through tariff adjustment was contrary to the statutory scheme; its judgment was set aside, and the company was directed to deposit Rs. 19.28 crore into the Consumer Welfare Fund.</p>	
06-02-2026	<p>Section 271AAB penalty limitation governed by section 275(1)(a) when assessment is appealed; order within time is valid.- Chandrasekaran Joseph Vijay v. Deputy Commissioner of Income-tax</p>	<p>Facts: During a search u/s 132, the assessee admitted Rs. 15 crore as undisclosed cash income and included it in his return for AY 2016-17; the assessment order dated 30-12-2017 initiated penalty proceedings u/s 271AAB. The assessment order was partly allowed by CIT(A) and further modified by the ITAT; the Tribunal's order dated 22-12-2021 attained finality. A penalty order dated 30-06-2022 imposed 10% penalty u/s 271AAB; the assessee challenged it as time-barred u/s 275(1)(c).</p> <p>Decision: Since penalty proceedings were initiated in the assessment order and the assessment order was carried in appeal, section 275(1)(a), and not the residuary clause (c), governed limitation. The penalty proceedings were closely linked to the assessment and search proceedings, satisfying the conditions of section 275(1)(a). As six months from the end of the month of receipt of the ITAT order (December 2021) expired on 30-06-2022, and the penalty order was passed on that date, it was within limitation; writ petition dismissed in favour of Revenue.</p>	<p>W. P. No. 21006 of 2022 W.M.P. Nos. 20010, 20012 & 20013 of 2022</p>
06-02-2026	<p>GST Section 74 Notice Quashed for Clubbing Multiple Financial Years Contrary to Year Wise Assessment.- Speedways Logistics (P.) Ltd. v. Union of India</p>	<p>Facts: The SCN dated 24-09-2025 was issued u/s 74 of the CGST Act to the petitioner covering the consolidated period April 2019 to March 2023, alleging suppression of taxable value, short payment of tax, and wrongful availment of ITC. The petitioner challenged the notice on the ground that multiple financial years were impermissibly clubbed in a single notice, contrary to the GST statutory scheme. Reliance was placed on earlier Bombay HC rulings in Milroc Good Earth Developers v. Union of India and Rite Water Solutions (India) Ltd. v. Joint Commissioner, CGST & Central Excise, which held that assessment and limitation under GST operate year-wise.</p> <p>Decision: The Court held that under the GST framework, each financial year constitutes a separate tax period, and the limitation u/s 73 and 74 runs independently for each year. A composite SCN covering multiple years distorts limitation, jurisdiction, and the taxpayers right to respond year-wise, and is therefore not permissible. The impugned show cause</p>	<p>WRIT PETITION NO. 7419 OF 2025</p>

		notice was quashed and set aside, with liberty granted to the department to issue fresh notices strictly in accordance with Section 74.	
05-02-2026	GST appearance pursuant to summons during inquiry cannot be treated as illegal detention- Kanhaiya Nilambar Jha v. Union of India	<p>Facts: During the investigation into alleged fraudulent ITC, GST authorities issued a summons u/s 70, and the petitioner received and attended them without objection. The petitioner later claimed he was illegally detained from 17-6-2025 to 20-6-2025 and contended that summons required a prior 7-day notice. Official records showed he stayed at the GST office on his own, had access to his mobile phones, and was formally arrested only on 21-6-2025.</p> <p>Decision: The Court held that section 70 does not prescribe any mandatory 7-day prior notice, and attendance for inquiry cannot be treated as detention. Since his presence was voluntary and there was no restriction on movement, illegal custody was not established. The compensation claim was rejected, and the writ petition was dismissed in favour of the revenue authorities.</p>	CRIMINAL WRIT PETITION NO. 885 OF 2025
03-02-2026	Reassessment notice for AY 2015-16 issued on or after 01-04-2021 is void under TOLA, irrespective of section 148A compliance.- Mitra Biswas v. Income Tax Officer	<p>Facts: The AO issued an SCN u/s 148A(b) on 28-03-2022 alleging escapement of income relating to the purchase of immovable property for AY 2015-16. An order u/s 148A(d) and notice u/s 148 dated 14-04-2022 were thereafter issued, followed by an assessment u/s 147 making additions u/s 69. The assessee challenged the reopening notice, assessment order, and recovery proceedings by filing a writ petition, relying on the SC decision in Union of India v. Rajeev Bansal.</p> <p>Decision: The Court noted that the Revenue had unequivocally conceded before the SC that for AY 2015-16, all section 148 notices issued on or after 01-04-2021 must be dropped as they would not fall within the TOLA completion period. Since the impugned notice dated 14-04-2022 was issued after 01-04-2021, it was held to be time-barred and invalid in law, notwithstanding the procedure u/s 148A. Delay or pendency of appellate proceedings did not cure jurisdictional invalidity; accordingly, the section 148 notice, assessment order, and all recovery notices were quashed.</p>	WRIT PETITION (L) NO. 3068 OF 2026
03-02-2026	Declaration of return as invalid under section 139(9) constitutes a revisable order under section 264- Raj Rayon Industries Ltd. v. Principal Commissioner of Income-tax	<p>Facts: The assessee filed its return for AY 2022-23, declaring a loss of Rs. 45.47 crores, after which CPC issued notice u/s 139(9) treating the return as defective for non-audit u/s 44AB. The assessee replied that its turnover was below Rs. 10 crores and audit was not required, but CPC nevertheless declared the return invalid through an unreasoned order. The assessee filed a revision u/s 264, which the Commissioner dismissed, holding that a declaration u/s 139(9) was not an order revisable u/s 264.</p> <p>Decision: The Court held that a declaration u/s 139(9)</p>	WRIT PETITION NO. 1904 OF 2025

		declaring a return invalid is an order since it amounts to an authoritative direction. Such an order is revisable u/s 264, and the Commissioner erred in holding otherwise. The impugned order was quashed, and the revision application was restored for fresh consideration after granting proper hearing.	
03-02-2026	Appellate Authority Cannot Introduce New Grounds Beyond SCN Without Granting Opportunity of Hearing Under the GST Law- Parag Vinimay (P.) Ltd. v. Assistant Commissioner, State Tax, Bureau of Investigation, South Bengal	<p>Facts: Parag Vinimay (P.) Ltd. was issued an SCN alleging excess availment of ITC solely because its supplier had not filed GSTR-3B returns for August to October 2019. During adjudication, the supplier filed returns for August and September 2019, leading to partial relief, but the demand for October 2019 was confirmed as the return was still pending at that stage. While the appeal u/s 107 was pending, the supplier also filed the October 2019 return; however, the appellate authority dismissed the appeal on new grounds relating to the genuineness of transactions and receipt of goods, which were not part of the original SCN.</p> <p>Decision: The HC of Calcutta held that the appellate authority could not travel beyond the grounds mentioned in the SCN. If the appellate authority intended to confirm the demand on new grounds, it was mandatory to grant the petitioner a proper opportunity of hearing to rebut those grounds. Since no such opportunity was given, the appellate order was set aside, and the matter was remanded for fresh decision after affording due hearing.</p>	WPA No. 4901 of 2025
02-02-2026	Writ Petition Not Maintainable After GSTAT Becomes Functional; Statutory Appeal Mandatory- Shiva Prasad Pattnaik v. Commissioner, Commercial Tax & GST, Odisha	<p>Facts: A GST demand for FY 2019–20 was confirmed u/s 73 of the CGST/OGST Act and upheld by the First Appellate Authority. The petitioner filed a writ petition challenging the demand on the ground that the GST Appellate Tribunal (GSTAT) was not constituted and functional. During the pendency of the writ, GSTAT was constituted and notified as functional with extended and staggered timelines for filing statutory appeals.</p> <p>Decision: The Writ jurisdiction is available only when the statutory appellate forum is absent or non-functional; once GSTAT became functional, the writ was not maintainable. The petitioner was required to avail the statutory remedy of appeal before GSTAT by complying with the mandatory pre-deposit u/s 112(8). The writ petition was disposed of with liberty to file an appeal before GSTAT within the notified advisory timelines, without examining the merits.</p>	W.P.(C) No. 17390 of 2023
28-01-2026	GST Assessment Quashed for Violation of Natural Justice Where Order Passed Without Hearing and Appeal Rejected on Limitation- DRF Infra	<p>Facts: An assessment order u/s 63 of the GST Act was passed against the assessee without granting any opportunity of hearing, despite the assessee being a registered GST entity. The assessee came to know of the assessment only after its bank accounts were frozen, and thereafter filed an appeal against the order. The appeal was rejected on the ground of limitation, and the appellate authority also did not afford any</p>	WP(C) No. 2977 of 2025 CM No. 6834 of 2025

	Builders (P.) Ltd. v. UT of J & K	opportunity of hearing to the assessee. Decision: In view of the consensus between the parties, the HC quashed both the assessment order and the appellate order. The assessee was granted time to submit a reply to the SCN, and the authorities were directed to afford a proper opportunity of hearing. The matter was remanded for fresh adjudication with a direction to pass a speaking order, subject to the deposit of 10% of the tax demand, and the order was clarified to be non-precedential.	
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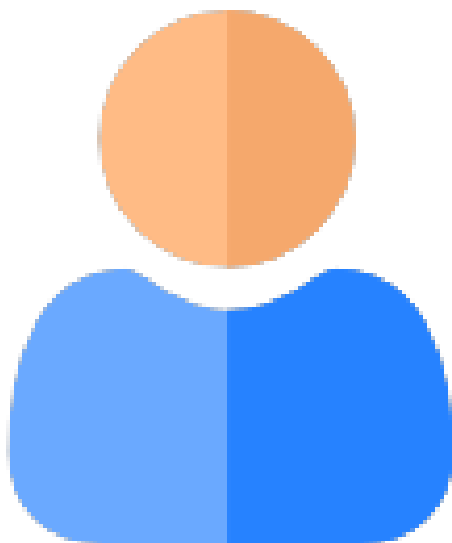
Due Date	Department	Subject	Period
02-03-2026	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Jan, 26
07-03-2026	Income Tax	TDS/TCS Payment	Feb, 26
10-03-2026	GST	GSTR-7	Feb, 26
10-03-2026	GST	GSTR-8	Feb, 26
11-03-2026	GST	GSTR-1	Feb, 26
13-03-2026	GST	GSTR-6	Feb, 26
13-03-2026	GST	IFF	Feb, 26
13-03-2026	GST	GSTR-5	Feb, 26
15-03-2026	Income Tax	Form 24G	Feb, 26
15-03-2026	Income Tax	Advance Tax	FY 25-26
15-03-2026	Income Tax	Advance Tax	4th Installment FY 25-26
15-03-2026	PF & ESIC	PF & ESIC	Feb, 26
17-03-2026	Income Tax	Issue of TDS Certificate- 194-IA, 194IB, 194M, 194S	Jan, 26
20-03-2026	GST	GSTR-5A	Feb, 26
20-03-2026	GST	GSTR-3B	Feb, 26
25-03-2026	GST	PMT-06	Feb, 26
30-03-2026	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Feb, 26
31-03-2026	Income Tax	Form No. 3CEAD	FY 24-25
31-03-2026	Income Tax	Equalisation Levy Deposit	Jan - Mar, 26
31-03-2026	Income Tax	Form 67	FY 24-25
31-03-2026	Income Tax	ITR-U	FY 21-22
31-03-2026	Income Tax	Last date of completing Tax-saving investments	FY 25-26

31-03-2026	GST	CMP-02	FY 26-27
31-03-2026	GST	LUT Filing	FY 26-27
31-03-2026	MCA	CSR-2	FY 25-26
31-03-2026	Income Tax	MSME Payment Rule	FY 25-26
07-04-2026	Income Tax	TCS Payment	Mar, 26
10-04-2026	GST	GSTR-7	Mar, 26
10-04-2026	GST	GSTR-8	Mar, 26
11-04-2026	GST	GSTR-1	Mar, 26
13-04-2026	GST	GSTR-6	Mar, 26
13-04-2026	GST	GSTR-1 QRMP	Jan - Mar, 26
13-04-2026	GST	GSTR-5	Mar, 26
14-04-2026	Income Tax	Issue of TDS Certificate- 194-IA, 194-IB, 194M, 194S	Feb, 26
15-04-2026	Income Tax	Form no. 3BB	Mar, 26
15-04-2026	Income Tax	Form No. 15CC	Jan - Mar, 26
15-04-2026	PF & ESIC	PF & ESIC	Mar, 26
18-04-2026	GST	CMP-08	Jan - Mar, 26
20-04-2026	GST	GSTR-5A	Mar, 26
20-04-2026	GST	GSTR-3B	Mar, 26
22-04-2026	GST	GSTR-3B QRMP1	Jan - Mar, 26
24-04-2026	GST	GSTR-3B QRMP2	Jan - Mar, 26
25-04-2026	GST	ITC-04	Oct 25 - Mar, 26
25-04-2026	GST	ITC-04	FY 25-26
30-04-2026	Income Tax	Form 24G	Mar, 26
30-04-2026	Income Tax	Form 15G/15H	Jan - Mar, 26
30-04-2026	Income Tax	TDS Pay- 194-IA, 194-IB, 194M, 194S	Mar, 26
30-04-2026	Income Tax	TDS Payment	Mar, 26
30-04-2026	Income Tax	TDS Payment - AO permitted	Jan - Mar, 26
30-04-2026	Income Tax	Form No. 61	Oct 25 - Mar, 26
30-04-2026	GST	GSTR-4	FY 25-26
30-04-2026	MCA	Form MSME-1	Oct 25 - Mar, 26



DASA & CO

Our Profile



DASA & CO is a seasoned Tax Consultancy firm based in the city of Bangalore. Established three years ago, we have built a reputation for offering top-notch financial services.

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 5 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 DASA & 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.

Sustainability and social responsibility are important to us. We engage in ethical practices and are committed to contributing positively to our community.

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.
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.



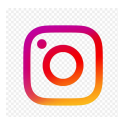
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