

# KrayMan®

*Demystifying Complexities*

## TAX EDGE

Monthly Tax &  
Regulatory Updates

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# Contents

1

**Goods & Services Tax ('GST')**

2

**Direct Tax**

3

**International Tax**

4

**Corporate Law**

5

**Compliance Calendar**

# Goods & Services Tax ('GST')



## **GST revenue collection for December 2025 Rs. 1,74,550 crore (6.1% higher than GST revenue in December 2024)**

The gross GST revenue collected in the month of December 2025 is Rs. 1,74,550 crore as below:

IGST (Integrated Goods and Services Tax)	Rs. 98,894 Crore
CGST (Central Goods and Services Tax)	Rs. 34,289 Crore
SGST (State Goods and Services Tax)	Rs. 41,367 Crore
<b>Total (rounded off)</b>	<b>Rs. 1,74,550 Crore</b>

The gross GST collection for December 2025 stood at Rs. 1.75 lakh crore, representing a 6.1% year-on-year growth, driven by a strong increase in imports by 19.7% and stable increase in the domestic transactions by 1.2%. After considering refunds, the net GST revenue for December 2025 stands at Rs. 1.46 lakh crore, reflecting a growth of 2.2 % compared to the same period last year.

Please [Click Here](#) to read the revenue report dated 1 January 2026 released by the GST Network.



## GST Network (GSTN) issues advisory on filing Opt-In Declaration for Specified Premises, 2025

Pursuant to Notification no. 05/2025 – Central Tax (Rate) dated 16 January 2025, the GST Portal has enabled *electronic filing of declarations* for declaring hotel accommodation premises as ‘Specified Premises’. This facility is available for both existing registered taxpayers and applicants seeking new GST registration.

### **Highlights of the advisory issued by GSTN**

- Who may opt and file the declaration
  - ✓ Regular taxpayers (active and suspended) supplying hotel accommodation service who want to declare their premises to be a ‘specified premises’
  - ✓ Applicants for new GST registration who want to declare their premises to be a Specified Premises
  - ✓ The facility is not applicable to composition taxpayers, Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) taxpayers, Special Economic Zone (SEZ) units / developers, casual taxpayers, or cancelled registrations
- Types of Declarations

The following declarations are made available on the portal:

  - ✓ Annexure VII - Opt-In Declaration for Registered Person – For existing registered taxpayers opting to declare premises as Specified Premises for a succeeding financial year (FY)
  - ✓ Annexure VIII - Opt-In Declaration for Person Applying for Registration – For persons applying for new registration, to declare premises as Specified Premises from the effective date of registration
  - ✓ Annexure IX – Opt-Out Declaration will be made available separately in due course of time
- Timeline for filing Declarations
  - a) Existing Registered Taxpayers – Annexure VII
    - ✓ Can be filed for the subsequent FY during the specified window: 1 January to 31 March of the preceding FY
    - ✓ For FY 2026-27, Annexure VII can be filed from 1 January 2026 to 31 March 2026.
  - b) New Registration Applicants – Annexure VIII
    - ✓ Can be filed within 15 days from the date of generation of ARN of the registration application.
    - ✓ Filing is allowed irrespective of whether GSTIN has been allotted, provided the application is not rejected.
    - ✓ After the lapse of 15 days, the opt-in declaration can be filed only when the window for Annexure VII is available, i.e., 1 January to 31 March
    - ✓ Taxpayers will not be able to file Annexure VIII if the registration application is rejected, irrespective of the fact that the 15 days have lapsed or not.
- How to file the Declaration on GST Portal
  - ✓ Log in to the GST Portal
  - ✓ Navigate to: Services -> Registration -> Declaration for Specified Premises
  - ✓ Select the appropriate option:
    - (a) Opt-In Declaration for Specified Premises, or
    - (b) Download Annexure Filed
  - ✓ Select eligible premises, fill in the declaration, and submit using EVC.
  - ✓ On successful submission, an ARN will be generated.

## **Important points to note**

- A maximum of 10 premises can be selected in one declaration. Additional declarations may be filed for remaining premises, if any. However, separate PDFs with reference numbers will be generated for each premise
- If any premises are left for opt-in, the taxpayer may again file Annexure VII for that premise for the same FY during the eligible window period
- Suspended taxpayers are allowed to file the declaration. However, cancelled taxpayers are barred from filing such declarations
- The option exercised will continue for subsequent FYs unless an opt-out declaration (Annexure IX) is filed within the prescribed time.

## **Downloading of Filed Declarations**

- Filed Annexures (VII / VIII) can be downloaded from: Services -> Registration ->Declaration for Specified Premises -> Download
- Separate reference numbers are generated for each declared premise

## **Email and SMS Intimation**

- Confirmation via email and SMS will be sent to all authorised signatories upon successful filing of the declaration.

## **Note**

For the 1<sup>st</sup> year i.e. FY 25-26, these declarations were filed manually with jurisdictional authority. However, since an online filing facility has now been made available, GSTN has requested that such taxpayers file Annexure VII for the specified premises again electronically for FY 2026-27 from 1 January 2026 to 31 March 2026.

Declaring specified premises for the first time - Such taxpayers are required to file Annexure VII for FY 2026-27 from 1 January 2026 to 31 March 2026.

Please [Click Here](#) to read the advisory dated 4 January 2026 issued by GSTN.

## Change in GST rates on tobacco related products

The Central Board of Indirect Taxes & Customs (CBIC) has notified the following changes in GST rates on tobacco related products, effective from 1 February 2026 onwards:

Sl. No.	Goods	Existing	New
1	Biris	28%	18%
2	Pan masala	28%	40%
3	Unmanufactured tobacco; tobacco refuse (other than tobacco leaves)	28%	40%
4	Cigars, cheroots, cigarillos and cigarettes of tobacco or of tobacco substitutes	28%	40%
5	Other manufactured tobacco and manufactured tobacco substitutes; homogenised or reconstituted tobacco; tobacco extracts and essences (other than biris)	28%	40%
6	Products containing tobacco or reconstituted tobacco and intended for inhalation without combustion	28%	40%
7	Products containing tobacco or nicotine substitutes and intended for inhalation without combustion	28%	40%

Additionally, CBIC on the recommendations of the GST Council, has withdrawn the levy of Compensation Cess on tobacco and tobacco-related products.

Please [Click Here](#) to read Notification no. 19/2025-CT(R) dated 31 December 2025.

Please [Click Here](#) to read Notification no. 19/2025-IT(R) dated 31 December 2025.

Please [Click Here](#) to read Notification no. 19/2025-UTT(R) dated 31 December 2025.

Please [Click Here](#) to read Notification no. 03/2025-CC(R) dated 31 December 2025.

## Central Board of Indirect Taxes & Customs (CBIC) notifies Retail Sale Price (RSP) based valuation of tobacco products for the purposes of GST

CBIC has introduced a new rule prescribing deemed valuation mechanism based on RSP for specified tobacco and tobacco-related products.

Highlights of the notification are mentioned below.

- *Insertion of New Rule 31D in CGST Rules – Value of supply of goods on basis of RSP*
  - ✓ Insertion of Rule 31D makes RSP based valuation mandatory for specified goods, irrespective of transaction value or open market value
  - ✓ The rule applies only to specified goods, namely pan masala, unmanufactured tobacco (excluding tobacco leaves), cigarettes, cigars, cigarillos, other manufactured tobacco (excluding biris), tobacco or nicotine products intended for inhalation without combustion
  - ✓ The value of supply of the specified goods shall be deemed to be the RSP declared on such goods less the amount of 'applicable tax'
  - ✓ The amount of 'applicable tax' shall be determined in the following manner: Tax amount = (RSP X applicable tax rate) / (100+ applicable tax rate).
- *Amendment in Rule 86B - Restrictions on use of amount available in electronic credit ledger*
  - ✓ A consequential amendment links the valuation reform with input tax credit controls. For these specified products, non-manufacturers shall get relief from Rule 86B restrictions only where tax has been discharged on basis of RSP

GSTN has issued a detailed advisory providing guidance on the reporting of taxable value and tax liability under RSP-based valuation in e-invoice, e-way bill and forms GSTR-1 (Outward supply return) / GSTR-1A (Amendment to Outward supply return) / Invoice Furnishing Facility (IFF).

Please [Click Here](#) to read Notification no. 19/2025-CT dated 31 December 2025.

Please [Click Here](#) to read Notification no. 20/2025-CT dated 31 December 2025.

Please [Click Here](#) to read the detailed advisory issued by GSTN on 23 January 2026.

## GSTN issues Advisory & Frequently Asked Questions (FAQs) on Electronic Credit Reversal & Re-claimed Statement & Reverse Charge Mechanism (RCM) Liability / Input Tax Credit (ITC) Statement

### Background

GSTN has issued an Advisory along with FAQs explaining the functionality of two system-driven statements introduced on the GST portal, namely:

- Electronic Credit Reversal and Re-claimed Statement, and
- RCM Liability / ITC Statement

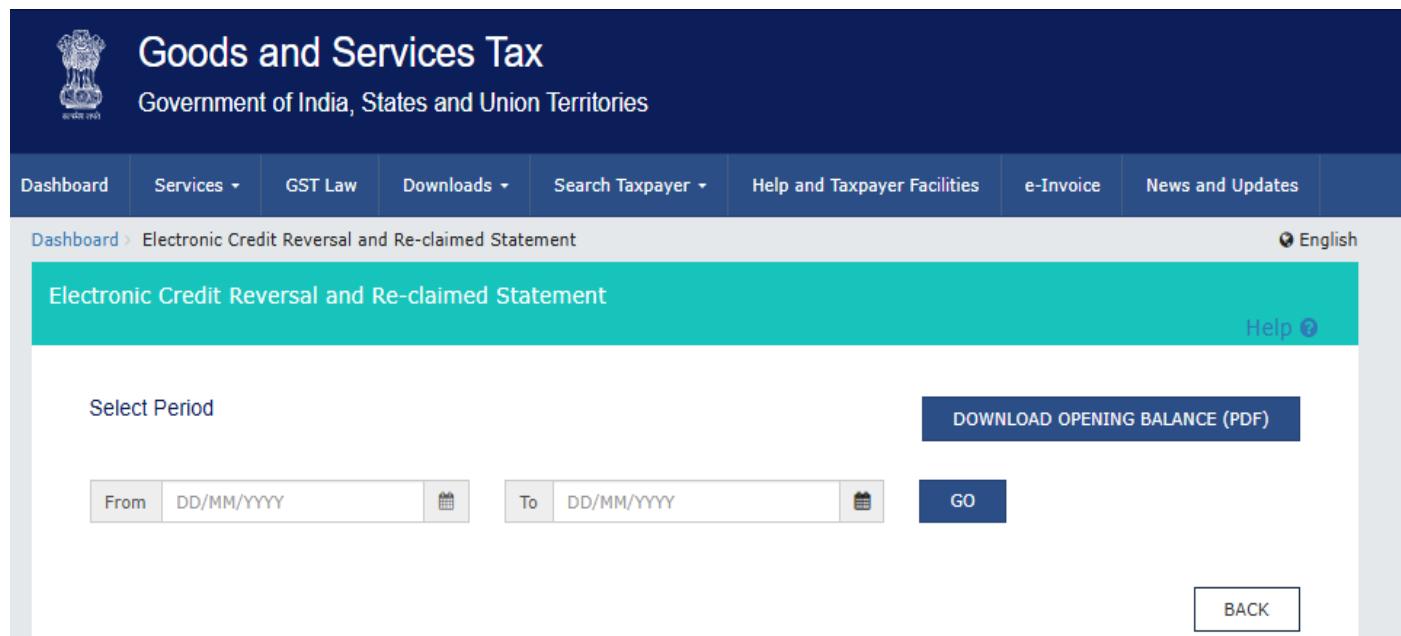
These statements are intended to facilitate accurate reporting of ITC and to minimise errors while filing Form GSTR-3B (Summary return).

### Electronic Credit Reversal and Re-claimed Statement

Electronic Credit Reversal and Re-claimed Statement (Reclaim Ledger) was introduced on the GST portal from August 2023 return period onwards for monthly taxpayers and from July-September 2023 quarter for quarterly taxpayers. This Reclaim Ledger captures the ITC temporarily reversed in Table 4(B)2 and its subsequent reclaimed in Table 4(A)5 and 4(D)1.

Currently, if a taxpayer attempts to re-claim ITC in excess of the available balance reflected in this statement, the system issues a warning message. However, filing of Form GSTR-3B is currently permitted. Taxpayers were provided multiple opportunities to declare opening balances relating to ITC reversed earlier but not re-claimed at the time of introduction of this statement.

This statement can be viewed by the taxpayer by navigating to the *Dashboard* > *Services* > *Ledger* > *Electronic Credit Reversal and Re-claimed*.



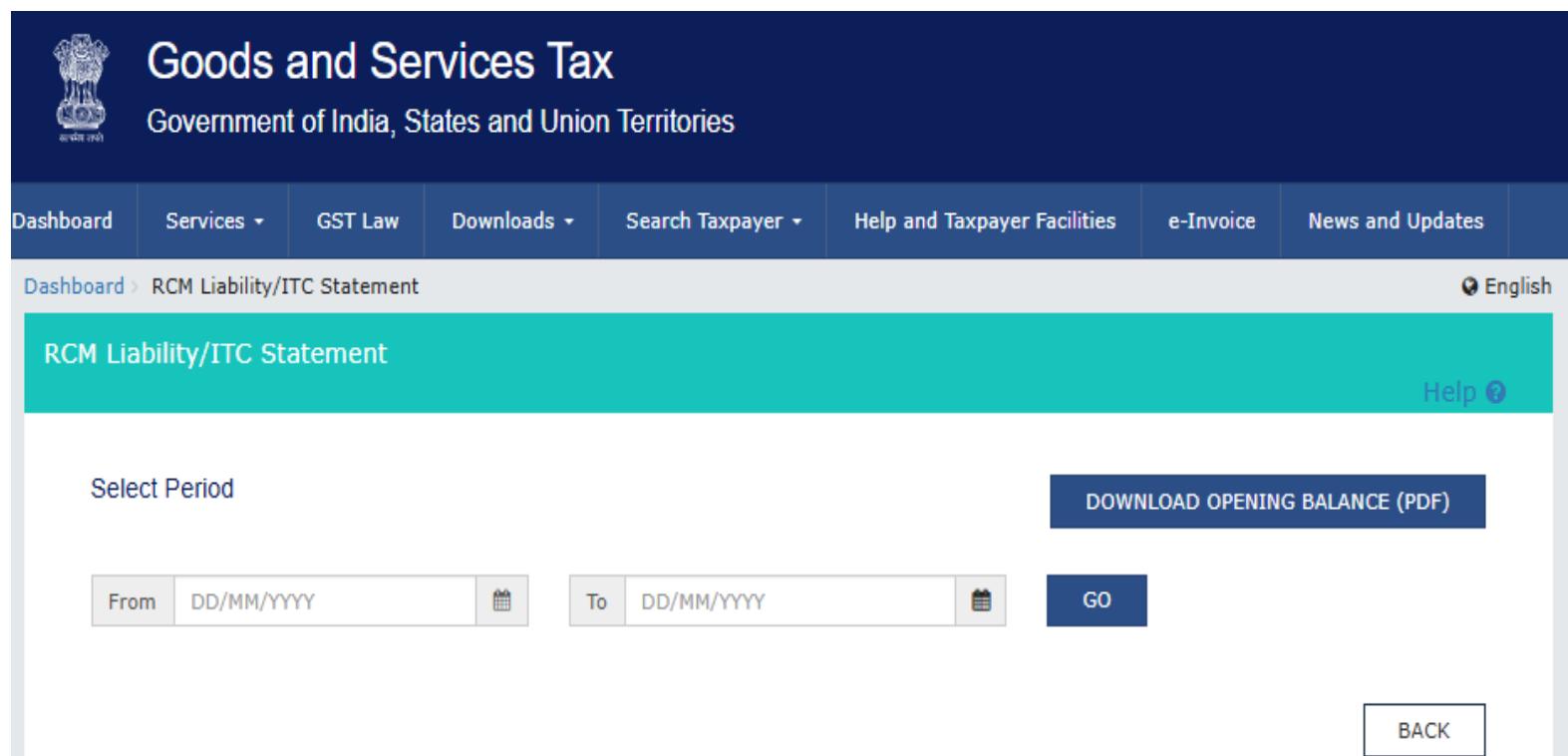
The screenshot shows the GST Portal interface. At the top, there is a dark blue header with the Indian Government logo, the text 'Goods and Services Tax', 'Government of India, States and Union Territories', and a navigation menu with links for 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', 'e-Invoice', and 'News and Updates'. Below the header, a breadcrumb navigation shows 'Dashboard > Electronic Credit Reversal and Re-claimed Statement'. The main content area has a teal header bar with the text 'Electronic Credit Reversal and Re-claimed Statement' and a 'Help' link. The main body of the page is titled 'Select Period' and contains two date input fields: 'From' (DD/MM/YYYY) and 'To' (DD/MM/YYYY), both with calendar icons. To the right of these fields is a 'GO' button. At the bottom right of the page is a 'BACK' button.

## RCM Liability / ITC Statement

To assist taxpayers in correctly reporting RCM transactions, another statement called 'RCM Liability/ITC Statement' (RCM Ledger) was introduced on the GST Portal from August 2024 onwards for monthly filers and from July-September-2024 period for quarterly filers. The ledger captures and tracks the RCM liability shown in Table 3.1(d) of Form GSTR-3B and its corresponding ITC claimed in Table 4A(2) and 4A(3) of Form GSTR-3B for each return period.

Where ITC claimed under RCM exceeds the available balance, a warning message is generated. Taxpayers were also given multiple opportunities to declare or amend opening balances relating to periods prior to the introduction of this statement.

This RCM Liability / ITC Statement can be accessed through: *Services >> Ledger >> RCM Liability/ITC Statement.*



The screenshot shows the GST Portal interface. At the top, there is a dark blue header with the Indian Government logo on the left, followed by the text 'Goods and Services Tax' and 'Government of India, States and Union Territories'. Below the header is a navigation bar with links for 'Dashboard', 'Services', 'GST Law', 'Downloads', 'Search Taxpayer', 'Help and Taxpayer Facilities', 'e-Invoice', and 'News and Updates'. The 'Services' link is currently selected. The main content area has a teal header bar with the text 'RCM Liability/ITC Statement' on the left and 'Help' with a question mark icon on the right. Below this, there is a section titled 'Select Period' with two date input fields ('From' and 'To') and a 'GO' button. To the right of these fields is a blue button labeled 'DOWNLOAD OPENING BALANCE (PDF)'. At the bottom right of the main content area is a 'BACK' button.

## **Upcoming Validations in Form GSTR-3B**

GSTN has informed that shortly, negative balances and excess availment of ITC will not be permitted. The reclaimed ITC in Table 4(D)(1) shall be restricted to the available balance in the Electronic Credit Reversal and Re-claimed Statement plus ITC reversed in the current period. Similarly, RCM ITC claimed in Table 4(A)(2) and Table 4(A)(3) shall be restricted to the RCM liability paid in Table 3.1(d) of the same period along with the closing balance of the RCM statement.

In cases where a negative balance already exists, Form GSTR-3B will not be allowed to be filed unless corrective action is taken by reversing excess ITC or paying additional RCM liability, as applicable.

Taxpayers have been advised to regularly review these statements and ensure consistency between ledgers and Form GSTR-3B to avoid filing restrictions.

## **FAQ's issued by GSTN**

- *How to view my Electronic Credit Reversal and Re-claimed Statement?*

Taxpayer can view the statement by navigating to the Dashboard › Services › Ledger › Electronic Credit Reversal and Re-claimed.

- *How to view my RCM Liability/ITC Statement?*

Taxpayer can view the RCM Liability / ITC Statement by navigating to the Dashboard › Services › Ledger › RCM Liability/ITC Statement.

- *What will be changed in Form GSTR-3B in respect of Electronic Credit Reversal and Re-claimed Statement?*

Shortly, taxpayers will not be able to file their Form GSTR-3B in case the ITC claimed in Table 4D(1) exceeds the closing balance in the Electronic Credit Reversal and Re-claimed Statement (ITC reclaim ledger) and the ITC reversed in Table 4B(2) of the current return period putting together.

- *How to file GSTR-3B if closing balance of Electronic Credit Reversal and Re-claimed Statement (ITC reclaim ledger) is already Negative?*

If the closing balance of the ITC reclaim ledger is negative, it indicates that excess ITC was reclaimed earlier. Therefore, to file Form GSTR-3B, the taxpayer must reverse the excess claimed ITC in Table 4B(2) of the respective return period, up to the amount of the negative closing balance. This will allow the taxpayer to correct the discrepancy and proceed with filing the return. In case there is no ITC available, this reversal declared in table 4(B)2 will be added to your liability in current period while filing GSTR-3B.

Example: The closing balance of the ITC reclaim ledger for the current return period is Rs.10,000, which means Rs.10,000 of excess ITC has been reclaimed in earlier periods. To file your Form GSTR-3B, you would need to reverse this earlier excess reclaimed ITC of Rs.10,000 in Table 4B(2) for the current period.

- *How will the validation mechanism work in GSTR-3B for RCM Liability/ITC Statement?*

The taxpayers will not be able to file Form GSTR-3B in case the claimed RCM ITC in Table 4A(2) or 4A(3) exceeds the available balance in the RCM Liability / ITC Statement and the RCM liability reported in Table 3.1(d) for the current return period put together.

- How to file Form GSTR-3B if closing balance of RCM Liability/ITC Statement is Negative?

If the closing balance of the RCM Liability/ITC Statement is negative, it indicates that excess RCM ITC has been claimed earlier. To proceed with filing, taxpayer must either pay the outstanding RCM liability in Table 3.1(d) or reduce the ITC being claimed in Table 4A(2) or 4A(3) in the current return period, equivalent the amount of the negative closing balance. Once the discrepancy is corrected, taxpayer will be able to file his return.

Example: Let's assume that the closing balance of the RCM Liability/ITC Statement is Rs.5,000. This means that Rs.5,000 of excess RCM ITC has been claimed earlier. To resolve this and file Form GSTR-3B, taxpayer can:

- ✓ Pay the RCM liability: Taxpayer can pay additional Rs.5,000 in Table 3.1(d) for the current return period to cover the excess ITC claimed. Or
- ✓ Reduce the ITC claimed: Taxpayer can reduce Rs.5,000 from the RCM ITC in Table 4A(2) or Table 4A(3) for the same period, if RCM ITC is available more than Rs.5,000 in current period.

Once either the excess RCM liability is paid or the requisite ITC is reduced from available ITC to match the available negative closing balance, the discrepancy will be resolved, and taxpayer can proceed with filing his return.

# Direct Tax



# Direct Tax

**Gross Direct Tax collection for Financial Year 2025-26 (upto 11 January 2026) is Rs. 21.49 lakh crore, 4.14% higher than gross collection for corresponding period last year**

The Central Board of Direct Taxes (CBDT) has released the following statistics:

For the period 1 April 2025 till 11 January 2026	Amount (Rs.)	Remarks
Gross direct tax collection	Rs 21.49 lakh crore	4.14% higher than gross collection for corresponding period last year
Net direct tax collection (after adjustment of refunds)	Rs 18.37 lakh crore	8.82% higher than net collection for corresponding period last year
Refunds issued	Rs 3.11 lakh crore	16.92% lower than refunds issued for corresponding period last year

Please Click [Here](#) to read the Press Release dated 11 January 2026.



# International Tax



# International Tax

## Supreme Court's decision in case of Tiger Global International – Tax Residency Certificate is necessary but not sufficient evidence to claim benefits under the Double Taxation Avoidance Agreements (DTAAs) – Importance of substance over form in cases of cross-border tax planning

In a landmark decision with far-reaching implications for foreign investors and cross-border tax planning, the Supreme Court of India has held that the capital gains arising to Tiger Global's Mauritius-based investment entities from the sale of shares in Flipkart's Singapore holding company are taxable in India, rejecting their claim for exemption under the India–Mauritius DTAA. The judgment restores the order of the Authority for Advance Rulings (AAR) and overturns the Delhi High Court's earlier pro-taxpayer ruling.

### Background

Tiger Global International II, III, and IV Holdings—Mauritius-incorporated entities—had acquired shares of Flipkart Pvt. Ltd., Singapore between 2011 and 2015. In 2018, as part of Walmart's majority acquisition of Flipkart, these entities sold their shares to a Luxembourg buyer, generating significant capital gains. Since the shares of the Singapore company derived substantial value from Indian assets, the gains fell within India's indirect transfer taxation provisions.

To avoid tax withholding, the assessee invoked Article 13 of the India–Mauritius DTAA, relying mainly on the grandfathering clause [Article 13(3A)], which protects gains from shares acquired before 1 April 2017 from the source-based capital gains taxation introduced through the 2016 Protocol. The AAR, however, refused to issue a ruling, holding that the entire structure constituted a *prima facie* tax-avoidance arrangement, triggering the bar in Section 245R(2)(iii) of the Income-tax Act. The High Court disagreed, finding the entities eligible for benefits under the DTAA.

### Key Findings by the Supreme Court

The Supreme Court undertook a detailed examination of the operational, financial, and management arrangements surrounding the Mauritius entities. It concluded that although the assessee held Tax Residency Certificates (TRCs) and maintained formal presence in Mauritius, the effective control and strategic decision-making lay not in Mauritius but with Tiger Global Management LLC (USA). Crucial functions such as investment approvals, banking authority, and operational oversight were controlled by the U.S. entity, particularly by Mr. Charles Coleman.

Against this backdrop, the Court held that the structure lacked commercial substance, and that the Mauritius companies operated as conduits. While the DTAA aims to prevent double taxation, it cannot be used as a vehicle for double non-taxation or DTAA abuse. The Court emphasised that DTAA benefits can only be claimed where the underlying arrangements are legitimate, and not where entities are crafted solely to obtain favourable tax outcomes.

A major point of divergence from the Delhi High Court was the treatment of the grandfathering provision under Article 13(3A). The Supreme Court held that grandfathering applies only to genuine structures and cannot override findings of impermissible avoidance under Indian domestic law. Once the General Anti-Avoidance Rule (GAAR) framework is invoked, grandfathering protections cannot shield a tax-avoidance device.

### AAR's Rejection Upheld

Significantly, the Court affirmed that the AAR was correct in refusing to entertain the applications at the threshold. If a transaction is *prima facie* designed for tax avoidance, the AAR is statutorily barred from rendering a ruling. The Supreme Court clarified that the AAR is not obliged to adjudicate technical DTAA issues when the foundational structure itself is legally suspect.

# International Tax

## Conclusion

The ruling reinforces several key principles:

- Substance supersedes Form. Mere legal incorporation and compliance are insufficient if strategic control exists elsewhere
- DTAA benefits are not automatic: Tax Residency Certificates, while relevant, do not preclude deeper examination under GAAR
- Grandfathering is not absolute: pre-2017 acquisitions are protected only if the underlying structures are not designed for avoidance
- GAAR and DTAA operate harmoniously: treaty rights cannot override domestic anti-abuse rules.

By holding that Tiger Global's gains are taxable in India and that the structure constituted an impermissible tax-avoidance arrangement, the Supreme Court has sent a clear message that substance-light DTAA structures will not withstand scrutiny. The decision underscores India's commitment to curbing treaty shopping and preserving the integrity of international tax frameworks, while reaffirming the primacy of commercial substance over legal form.

Please [Click Here](#) to read the Judgement dated 15 January 2026 pronounced by Supreme Court.



# Corporate Law



# Corporate Law

## Ministry of Corporate Affairs (MCA) replaces annual Know-Your-Customer (KYC) requirements under the Companies Act, 2013 with abridged KYC requirements once in 3 years

The annual KYC requirement for directors in companies under rule 12A of the Companies (Appointment & Qualification of Directors) Rules, 2014 has been reviewed pursuant to examination in the MCA, recommendation made by the High Level Committee on Non-Financial Regulatory Reforms (HLC-NFRR) and suggestions received from stakeholders. The relevant rule in this regard has been amended by the MCA in consultation with concerned ministries / departments.

Pursuant to the amendment in the rules notified on 31 December 2025 (to be effective from 31 March 2026), annual KYC filing requirement has been replaced with a simpler KYC intimation once in every 3 years. The revised simpler KYC Form can be used for various purposes viz (i) KYC compliance, (ii) updation of mobile number, (iii) updation of email address, (iv) updation of residential address and (v) re-activation of Director Identification Number (DIN). The verification (through digital signature) by DIN holder/director and certification (through digital signature) by the professional during KYC filing process would be required only if the KYC Form is submitted for updation of mobile number or email address or residential addresses.

This amendment is aimed at providing significant ease of compliance to directors in all companies. All directors who have completed their KYC till date are covered under the new provisions and accordingly their next KYC filing would be due by 30 June 2028. The directors who have not submitted their KYC Form so far may continue to get their DINs re-activated as per existing provisions till 31 March 2026.

This update aims to ensure periodic verification and accuracy of directors' personal details in the MCA records, thereby strengthening corporate compliance and transparency.

Please [Click Here](#) to read the Press Release dated 1 January 2026 issued by the MCA.

Please [Click Here](#) to read Notification dated 31 December 2025 issued by the MCA.

# Compliance Calendar

## Compliance calendar for the month of February 2026

Compliance Due Date	Concerned (Reporting) Period	Compliance Detail	Applicable To
7 <sup>th</sup> February	January 2026	TDS / TCS deposit	Non-Government Deductors
10 <sup>th</sup> February		a) GSTR-7 (TDS return under GST)  b) GSTR-8 (TCS return under GST)	a) Person required to deduct TDS under GST  b) Person required to collect TCS under GST
11 <sup>th</sup> February		GSTR-1 (Outward supply return)	a) Taxable persons having annual turnover > Rs. 5 crore in FY 2024-25  b) Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2024-25 and not opted for Quarterly Return Monthly Payment (QRMP) Scheme
13 <sup>th</sup> February		GSTR-6 [Return by input service distributor (ISD)]	Person registered as ISD
		Invoice Furnishing Facility - IFF (Details of outward supplies of goods or services)	Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2024-25 and opted for QRMP Scheme
		GSTR-5 (Return by Non-resident)	Non-resident taxable person (NRTP)
15 <sup>th</sup> February		Deposit of PF & ESI contribution	All Deductors
		Issue of TDS Certificate (other than salary)	
20 <sup>th</sup> February		GSTR-3B (Summary return)	a) Taxable persons having annual turnover > Rs. 5 crore in FY 2024-25  b) Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2024-25 and not opted for QRMP scheme
		GSTR-5A [Online Information Database Access and Retrieval (OIDAR) services return]	OIDAR services provider
25 <sup>th</sup> February		Form GST PMT-06 (payment of tax for QRMP filers)	Taxable persons having annual turnover ≤ Rs. 5 crore in FY 2024-25 and opted for QRMP scheme.

# About KrayMan

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We specialize in India-Entry, Accounting, Taxation, Legal, Regulatory, Assurance, HR, Payroll, Loan staffing and Global Capability Center services. We provide services in the areas of Compliance, Advisory & Litigation.

We have been serving Domestic as well as International Clients from countries like USA, Japan, Australia, EU etc.

We have been Awarded under the category 'Small Business Award 2021' by the International Business Council of Australia. We are an ISO/IEC 27001:2022 compliant Firm.

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