

Recent Rulings by Courts and Authorities

High Court

Goods and Services Tax ("GST") paid on notice pay recovered from employees allowed to be refunded giving retrospective effect to the Board circular

In the case of *Manappuram Finance Ltd. vs. Assistant Commissioner, Central Tax and Excise, Thrissur Joint Commissioner (Appeals), Kochi*¹, the petitioner, a non-banking finance company, adopted a legal position that GST is applicable on notice pay recovered from outgoing employees. In light of the Circular No.178/10/2022-GST dated August 3, 2022 ("**Circular**") issued by the Central Board of Indirect Taxes and Customs ("**CBIC**") relating to the non-applicability of GST on notice pay recovery, the Petitioner filed for refund of tax paid on the notice pay recovered from the former employees. However, the refund claim was rejected by the adjudicating/ appellate authorities. The petitioner challenged the orders of the adjudicating/ appellate authorities by way of a writ petition before the Hon'ble High Court of Kerala.

The petitioner contended that GST is not required to be paid on notice pay recovered from the employees, as the same has been clarified by the CBIC in the Circular, and therefore refund of GST paid should be allowed to the petitioner. The revenue authorities *inter-alia* challenged the maintainability of the writ petition on the ground that assessee has an effective alternate remedy before the GST Appellate Tribunal.

The High Court of Kerala held that the petitioner is entitled to refund of GST paid on notice pay amount, based on the following observations:

1. Writ petition is maintainable for the simple reason that the GST Appellate Tribunals have not been constituted.
2. The Circular explicitly clarifies that the amount of money received by an employer as notice pay from former employees is not a taxable transaction for the purposes of GST laws²; and,
3. The Circular is beneficial in nature and hence, the provisions of the Circular must be applied retrospectively.

JSA Comments:

The principal laid down in the above ruling is relevant to determine eligibility of GST refund in cases where assessee had paid tax on transactions such as liquidated damages, cancellation charges, late payment fees etc. which have been later clarified as non-taxable by the government.

¹ 2022 (12) TMI 411 – Kerala High Court

² GST laws collectively means Central Goods and Services Tax Act, 2017, Integrated Goods and Services Tax Act, 2017, Goods and Services Tax Acts of different States and Union Territories, read with allied rules, regulations, notification, circulars, instructions issued thereunder

Laptops seized during search proceedings held to be 'documents or books or things' and not 'goods', on which limitation of six months for release does not apply

In the case of *Dhruv Krishan Maggu vs. Principal Director General, DGGI (Hqrs.), New Delhi*³, the Directorate General of GST Intelligence ("DGGI") received information from the Chief Manager, Allahabad Bank based on which a search was conducted by DGGI officers at the premises of the petitioner. During the course of the proceedings, it was alleged that the petitioner had registered and running non-functional and non-existent firms. Accordingly, computer, laptops and other documents were seized vide panchnama dated August 28, 2019.

Being aggrieved by the seizure of computers/ laptops/ documents, a writ petition was filed before the Hon'ble Delhi High Court for release of the same, since substantial time had lapsed from the date of seizure and the authorities had already taken backup of the data. In this regard, the Petitioner relied upon Section 67(7) of the Central Goods and Services Tax Act, 2017 ("CGST Act") and submitted that goods ought to be returned within 6 (six) months of seizure.

The Hon'ble Delhi High Court observed that Section 67(7) would not be applicable in the present case, as goods had not been seized. There is a clear distinction under the CGST Act between 'documents or books or things' in contrast to seizure of 'goods', and in the present case 'documents, books or other things' had been confiscated. Thus, as per second proviso to Section 67(2) of the CGST Act, the same can be retained by the GST officers for as long as it is required for examination/ inquiry of proceedings under the CGST Act.

Benefit of Supreme Court order on extension of limitation period due to COVID-19 pandemic extendable to tax authorities

In the case of *Prabhu Chaitanya Enterprises vs. Commercial Tax Officer*⁴, the petitioner was claiming exemption from Central Sales Tax ("CST") on inter-state purchase of goods used in exports, for the assessment year ("AY") 2013-14. While the original assessment order for AY 2013-14 was finalized on May 20, 2017, after a lapse of 5 (five) years the petitioner received re-assessment order on February 24, 2022, denying the exemption, on the grounds that Form 'H' presented earlier were bogus. Since the tax authorities are empowered to re-open the assessments within a period of four years, the Petitioner challenged the re-assessment orders by way of a writ petition before the Hon'ble High Court of Andhra Pradesh, being barred by limitation.

In the facts and circumstances of the case, the Hon'ble High Court of Andhra Pradesh observed that in view of the judgment of the Hon'ble Supreme Court and circulars issued therein, the period of limitation was extended from time to time during the pandemic. The assessee has been permitted to file their returns beyond the prescribed time-period due to pandemic, the tax authorities should also be given additional time to pass orders, as the State is also a litigant and is equally affected during the pandemic like any other individual party litigant. Thus, if the orders of tax authorities could not be passed within the prescribed time- period due to the pandemic they would not be barred by limitation.

Accordingly, it was held that the period of limitation, as extended by the Hon'ble Supreme Court, applies to the orders to be passed by statutory authorities as the State is also a litigant raising disputes by protecting the revenue authorities from the defaulters and tax evaders.

³ 2022 (12) TMI 654 - Delhi High Court

⁴ 2022 (12) TMI 267 - Andhra Pradesh High Court

CESTAT

Provision of marketing, administrative and support services not to be considered as 'intermediary services'

In the case of *Blackberry India Private Limited vs. Commissioner of Central Tax/ Excise, Delhi*⁵, the appellant was engaged in providing marketing and promotional services, technical assistance services and other related support services to Blackberry Singapore Private Limited ("**Blackberry Singapore**"). Considering that the services provided to Blackberry Singapore were export of services, the appellant filed refund claims under Rule 5 of the CENVAT Credit Rules, 2004 ("**CCR**"). However, the refund claims were rejected by the adjudicating and the first appellate authorities alleging that the services provided by the appellant were 'intermediary services' and did not qualify as 'export of services' under Rule 6A of the Service Tax Rules, 1994. Being aggrieved by the same, the appellant filed an appeal before the Hon'ble Tribunal.

Upon a perusal of the agreement executed between the appellant and Blackberry Singapore, the Tribunal observed the following:

1. The Appellant was engaged in providing the said services to Blackberry Singapore, as an independent contractor;
2. The Appellant was not an agent or broker of Blackberry Singapore, and no relationship of principal and agent existed between the 2 (two) parties. The arrangement was on a principal-to-principal basis. The Appellant did not have the authority to represent or bind Blackberry Singapore in its actions;
3. Highlighting that an intermediary is a person who arranges or facilitates provision of the main service between 2 (two) or more persons, it was observed that the Appellant was not engaged in facilitating any supply between Blackberry Singapore and its customers. The agreement was only between the appellant and Blackberry Singapore, wherein the Appellant was providing the aforesaid services to Blackberry Singapore. The customers of Blackberry Singapore were not a part of the agreement and the appellant at no point in time was involved in providing any service to the customers of Blackberry Singapore. The appellant did not even have any knowledge about the final customers of Blackberry Singapore;
4. The appellant received consideration on cost-plus basis, which was not dependent on sales made by Blackberry Singapore to its customers;
5. The appellant raised invoices for its services to Blackberry Singapore in foreign convertible exchange and Blackberry Singapore.

Based on the above, the Tribunal held that the services provided by the appellant were not 'intermediary services' and therefore qualified as 'export of services'. Accordingly, the order rejecting refund claim filed by the appellant was set aside.

Notifications and Circulars

Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022

Notification No. 112/2022-Customs (N.T.) dated December 22, 2022

1. With signing of the India-Australia Economic Cooperation and Trade Agreement ("**ECTA**") on April 2, 2022, CBIC has notified the Customs Tariff (Determination of Origin of Goods under the India-Australia Economic Cooperation and Trade Agreement) Rules, 2022 ("**Rules**"). Both the ECTA and the Rules have come into effect from December 29, 2022.

⁵ 2022 (12) TMI 660 – CESTAT New Delhi

2. The Rules provide for eligibility requirement and procedure to be followed for claiming preferential customs duty on trade in goods under the ECTA.

Clarification on mismatch in input tax credit (“ITC”) availed in FORM GSTR-3B *vis-à-vis* FORM GSTR-2A for FY 2017-18 and FY 2018-19

Circular No. 183/15/2022-GST dated December 27, 2022

CBIC noted that during the initial period of implementation of GST, i.e., financial year (“FY”) 2017-18 and FY 2018-19, many suppliers had failed to furnish correct details in Form GSTR-1, which led to deficiencies or discrepancies in Form GSTR-2A of the recipients. However, it has been observed that the concerned recipients had availed ITC on the said supplies in the respective Form GSTR-3B. It was highlighted that Form GSTR-2A could not be made available to the taxpayers on the common portal the initial stages of implementation. Considering the same, in order to address the disputes, inquiries and notices issued by tax officers seeking reversal of ineligible ITC based on mismatch of ITC claimed in Form GSTR-3B *vis-à-vis* as appearing in Form GSTR-2A for FY 2017-18 and FY 2018-19, CBIC has clarified the following:

1. The proper officer will observe the following procedure in relation to above:
 - (a) Seek details from registered persons regarding all invoices on which ITC has been availed in Form GSTR-3B but not reflecting in Form GSTR-2A;
 - (b) Proper officer to ascertain if the following conditions as prescribed under Section 16 of CGST Act have been fulfilled:
 - (i) the registered person is in possession of a tax invoice or debit note issued by the supplier or such other tax paying documents;
 - (ii) he has received the goods or services or both;
 - (iii) he has made payment for the amount towards the value of supply, along with tax payable thereon, to the supplier.
 - (c) Proper officer to verify whether any reversal of ITC is required to be made in accordance with Section 17 or Section 18 of CGST Act and whether the said ITC has been availed within the time period specified under section 16(4) of the CGST Act;
 - (d) Proper officer to verify whether tax on the supply has been paid by the supplier, by adopting the following course of action:
 - (i) For cases where the mismatch between ITC claimed exceeds INR 5,00,000 (Indian Rupees five lakh), then the registered recipient must produce a certificate (containing UDIN) for the concerned supplier from a chartered accountant or a cost accountant, certifying that supplies have been actually made by the supplier to the said registered person and the tax on such supplies has been paid by the supplier in his return in FORM GSTR-3B;
 - (ii) For cases where the mismatch between ITC claimed is up to INR 5,00,000 (Indian Rupees five lakh), then the registered recipient must produce a certificate from the concerned supplier to the effect that said supplies have actually been made by the supplier to the said registered recipient and the tax on the said supplies has been paid by the supplier in his return in FORM GSTR-3B. No certificate from a chartered accountant or a cost accountant is required.
2. It may be noted that for FY 2017-18, the above relaxations will not be applicable to the claim of ITC made in the FORM GSTR-3B filed after the due date of furnishing return for the month of September, 2018 till the due date of furnishing return for March, 2019, if supplier had not furnished details of the said supply in his FORM GSTR-1 till the due date of furnishing FORM GSTR-1 for the month of March, 2019.

3. These instructions will apply only to the ongoing proceedings of scrutiny/ audit/ investigation, etc. for FY 2017-18 and 2018-19 and not to completed proceedings. However, these instructions will apply in those cases for FY 2017-18 and 2018-19 where any adjudication or appeal proceedings are still pending.

ITC allowed for supply of services by way of transportation of goods to outside India

Circular No. 184/16/2022-GST dated December 27, 2022

For supply of services by way of transportation of goods, including by mail or courier, from within India to a place outside India, where both the supplier and the recipient of said services are within India, CBIC has clarified the following:

1. Place of supply of said services will be the destination of goods in accordance with the proviso to Section 12(8) of the Integrated Goods and Services Tax Act, 2017 (“**IGST Act**”);
2. As the location of the supplier is in India and the place of supply is outside India, the said supply will be considered as inter-State supply subject to the levy of integrated goods and services tax (“**IGST**”);
3. The provisions contained under Section 16 and 17 of the CGST Act with regard to availment and apportionment of ITC do not restrict availment of ITC to the recipient of said supply. Accordingly, the recipient of said supply will be eligible to avail ITC of IGST paid in respect of such supply provided other prescribed conditions are fulfilled; and,

Further, the supplier must report the place of supply of said supply in its Form GSTR-1 by selecting State Code ‘96-Foreign Country’.

Clarification with respect to applicability of provisions of Section 75(2) of the CGST Act

Circular No. 185/17/2022-GST dated December 27, 2022

Section 75(2) of the CGST Act provides that where the Appellate Authority/ Appellate Tribunal/ Court concludes that the notice issued by the proper officer under Section 74(1) of the CGST Act is not sustainable for reason that the charges of fraud or any wilful-misstatement or suppression of facts to evade tax have not been established against the noticee, then the proper officer is directed to re-determine the tax payable by the noticee, deeming as if the notice was issued under Section 73(1) of the CGST Act. In this regard, CBIC has clarified:

1. As provided under Section 75(3) of the CGST Act, the proper officer is required to issue an order for re-determination of tax, penalty and interest within 2 (two) years from the date of communication of the said direction by the Appellate Authority/ Appellate Tribunal/ Court;
2. The aforesaid re-determination can be made for so much amount of tax short paid/ not paid, or ITC wrongly availed/ utilized, or erroneous refund disbursed, along with applicable interest and penalty;
3. Such re-determination can only be undertaken for show cause notice issued within the normal time limit prescribed for issuance of show cause notice under Section 73(1) of the CGST Act, i.e., within 2 (two) years and 9 (nine) months from the date of furnishing of relevant annual return (for amount of tax short paid/ not paid, or ITC wrongly availed/ utilized), or within 2 (two) years and 9 (nine) months from the date of erroneous refund (for amount of erroneous refund disbursed);
4. Where the show cause notice was issued beyond the normal time limit prescribed above, the entire proceedings will be dropped; and,

- Where the show cause notice was issued for multiple financial years, then the re-determination will take place only for those financial years for which show cause notice was issued within the normal time limit prescribed above.

Clarifications on taxability of 'no claim bonus' ("NCB") offered by insurance companies, and applicability of e-invoicing under GST laws

Circular No. 186/18/2022-GST dated December 27, 2022

Taxability of NCB offered by insurance companies

When no claim is made by the insured person during the previous insurance period, the insurance companies deduct NCB from the gross insurance premium amount. The insured person is not under any contractual obligation not to claim during any period covered under the insurance policy, in lieu of NCB. With respect to taxability of the NCB, CBIC has clarified the following:

- There is no supply provided by the insured person to the insurance company in the form of agreeing to the obligation to refrain from the act of lodging insurance claim during the previous year, and NCB cannot be regarded as consideration for any supply provided by the insured person to the insurance company.
- For supply of insurance services by the insurance company to the insured person, NCB is pre-disclosed in the policy documents and is specifically mentioned as discount upon the invoice issued by the insurance companies to the insured person. Therefore, NCB is a permissible deduction under Section 15(3)(a) of the CGST Act for the purpose of calculation of value of supply. Thus, GST will be leviable on actual insurance premium amount payable by the insured person to the insurance company, i.e., after deduction of NCB mentioned in the invoice.

Exemption from mandatory generation of e-invoicing under GST laws

With respect to applicability of e-invoicing under GST laws, CBIC has clarified that exemption from mandatory generation of e-invoices provided under Notification No. 13/2020-Central Tax dated March 21, 2020, is applicable to the entity as a whole and is not restricted by the nature of supplies being made by the entity.

Clarification on the treatment of statutory dues under GST laws in respect of taxpayers for whom proceedings have been finalized under Insolvency and Bankruptcy Code, 2016 ("IBC")

Circular No. 187/19/2022-GST dated December 27, 2022

CBIC has clarified regarding the treatment of statutory dues under the GST laws in respect of the taxpayers for whom the proceedings have been finalised under the IBC:

- The proceedings conducted under IBC also adjudicate the government dues pending under the CGST Act or under existing laws against the corporate debtor, the same appear to be covered under the term "other proceedings" as provided under Section 84 of the CGST Act;
- Accordingly, as provided under Section 84 of the CGST Act, in cases where a confirmed demand for recovery has been issued in FORM GST DRC-07/07A against the corporate debtor, and where the proceedings have also been finalised under IBC resulting into reduction of the amount of statutory dues, then the jurisdictional Commissioner will be required to issue an intimation regarding the reduction of the said demand in FORM GST DRC-25 to the corporate debtor as well as the appropriate authority with whom recovery proceedings are pending.

New functionality along with suitable clarifications issued for filing refund of tax borne by unregistered persons

Circular No. 188/20/2022-GST dated December 27, 2022

CBIC has prescribed the following procedure for unregistered buyers/ recipients to claim refund of tax borne by them in the event of cancellation of contract/ agreement for supply of services by way of construction of flat/ building, or on termination of long-term insurance policy, where the time limit for issuance of credit note has expired:

1. New functionality has been introduced on the GST common portal, which allows the unregistered persons to take temporary registration (using PAN) in the registered supplier's state and apply for refund under the category 'Refund for Unregistered person';
2. Refund claim will be filed in Form GST RFD – 01 on the common portal, the amount of which cannot exceed the amount of GST charged on the invoice. The unregistered buyers/ recipients need to upload requisite documents along with certificate issued by the supplier and documentary evidence to establish that he has borne the tax incidence and has not passed on the same to any other person;
3. Separate applications for refund have to be filed in respect of invoices issued by different suppliers. Further, in case where the suppliers, in respect of whose invoices refund is to be claimed, are registered in different States, the applicant will obtain temporary registration in the each of the concerned States where the said supplier are registered;
4. Further, in case where the time limit for issue of credit note has not expired at the time of cancellation/ termination of agreement, the concerned suppliers can issue credit notes and pass on the benefit to the unregistered buyers/ recipients;
5. Refund application could be filed within 2 (two) years from the 'relevant date', where 'relevant date' for such circumstances has been clarified to be the date of cancellation of the contract/ agreement for supply by the supplier;
6. Such refunds will be scrutinized and processed by the proper officer in a similar manner as other refund claims; and,
7. No refund will be claimed if the amount is less than INR 1,000 (Indian Rupees one thousand). In cases where the amount paid back by the supplier to the unregistered person on cancellation/ termination of agreement/ contract for supply of services is less than amount paid by such unregistered person to the supplier, only the proportionate amount of tax involved in such amount paid back will be refunded to the unregistered person.

Key Highlights of the 48th GST Council Meeting

Press Release on Goods and Services Tax Council ("the Council") meeting held on December 17, 2022

In addition to the issues clarified by the aforesaid circulars, there are certain other key points discussed in the 48th GST Council Meeting, as follows:

1. The Council has recommended insertion of a new rule in the Central Goods and Services Tax Rules, 2017 ("**CGST Rules**") to provide the mechanism for the reversal of the input tax credit ("**ITC**") where the supplier has not paid the tax within a specified time, along with provision for re-claiming the ITC where the supplier subsequently pays the tax.
2. Amendments proposed to enable unregistered suppliers and composition taxpayers to make intra-state supply of goods through E-Commerce Operators (recommendation to implement the scheme with effect from October 1, 2023).

3. Recommendation to amend CGST Rules and provide the facility for cancelling registrations of persons required to collect tax at source or deduct tax at source under CGST Act.
4. Merchant trading, in-bond sales and high-sea sales that are now covered under Schedule III to the CGST Act (effective from February 1, 2019), recommended to be covered under said Schedule III retrospectively from July 1, 2017, so as to remove the ambiguity for the intervening period. However, GST refund not to be available in cases where tax in respect of such transactions/activities was paid during the period July 1, 2017, to January 31, 2019.
5. Amended proposed in definition of “non-taxable online recipient” and “Online Information and Database Access or Retrieval Services (“OIDAR”)” under Integrates Goods and Services Tax Act, 2017 respectively, to reduce interpretational issues and litigation on taxation of OIDAR services
6. Recommendation to retrospectively amend CGST Rules (with effect from October 1, 2022) to provide for reversal of ITC only proportionate to the amount not paid to the supplier vis-a-vis the value of the supply.
7. The Council has recommended following amendments relating to offences under GST laws:
 - a) Decriminalization of certain offences, *namely*; (i) obstruction or preventing any officer in the discharge of duties; (ii) deliberate tempering of material evidence; and (iii) failure to supply the required information.
 - b) Minimum threshold of tax amount for initiating prosecution proposed to be raised from INR 1,00,00,000 (Indian Rupees one crore) to INR 2,00,00,000 (Indian Rupees two crore), except for the offences relating to issuance of fake invoices; and,
 - c) Amount payable by the taxpayers for compounding of offences proposed to be reduced from present range of 50% - 150% of tax amount, to 25% - 100%.
8. The GST Council has further proposed that goods falling in lower rate category of 5% under Schedule I of notification No. 1/2017-Central Tax (Rate), imported for petroleum operations will attract lower rate of 5%, and the rate of 12% will be applicable only if the general rate is more than 12%.
9. Following clarifications issued with respect to applicable rate of GST:
 - a) Applicable rate of GST on Fryums manufactured using the process of extrusion and falling under CTH 19059030 is 18%.
 - b) Higher rate of compensation cess of 22% is applicable to motor vehicles fulfilling all four conditions, *namely*, (i) popularly known as SUV; (ii) engine capacity exceeding 1500 (one thousand five hundred) cc; (iii) length exceeding 4000 (four thousand) mm; and (iv) ground clearance of 170 (one hundred seventy) mm or above.
 - c) GST on husk of pulses including chilka and concentrates including chuni/churi, khanda proposed to be reduced from 5% to Nil.
 - d) GST on Ethyl alcohol supplied to refineries for blending with motor spirit (petrol) proposed to be reduced from 18% to 5%

Inclusion of additional export items for the Remission of Duties and Taxes on Export Products (“RoDTEP”) scheme

Notification:47/2015-2020 dated 07 December 2022

Director General of Foreign Trade has notified that export sectors/ items under chapter 28 (Inorganic chemicals, organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes), chapter 29 (Organic chemicals), chapter 30 (Pharmaceutical products) and chapter 73 (Articles of iron or steel) are being added in Appendix 4R under RoDTEP scheme for exports made from December 15, 2022 till September 30, 2023.

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14 Practices and
23 Ranked Lawyers



15 Practices and
18 Ranked Lawyers



7 Practices and
2 Ranked Lawyers



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