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Participants (153)

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- b46d1e49
- b4d9abee
- Baburam Mishra
- Bala Gaddam
- Bandaru Chandrasekhar
- Basanta Kumar Mohanty
- Brundaban Mishra
- CA Bhagawathi Bhat
- CA Hari krishna Ch.
- CA Jayesh Sanghraja
- CA Sanjeev Hingorani - Gurgaon
- CA, Pankaj Agrwal Lucknow
- CCMT Powai
- CCMTEC

Zoom Meeting

Participants (153)

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Participants (153)

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- Central Chinmaya... (Host, me)
- Yash Gandhi (Co-host)
- Manisha Khemlani
- SSX
- Debasish
- Sanjiv Rai Mehra, New Delhi

Chat

Hari Um to all.
I am Manoranjan Rath from CM Guwahati

From Harihar,Bokaro to Everyone:
Hari om,

From PrakashR M&V Cbe to Everyone:
dear admin please allow to record the session

From Harihar,Bokaro to Everyone:
Pl. try to accomodate this type of meeting on SUNDAYS only.

To: Everyone

Type message here...

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RE-REGISTRATION UNDER INCOME TAX & DIRECT TAX COMPLIANCES FOR CHARITABLE TRUST

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Unmute Central Chinmaya Mis... Manisha Khemlani Margav Shukla SSX Sivakumar, Chit...

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RE-REGISTRATION UNDER SECTION 12AB

Existing Trust (Making First Time Application under 12AB)

- **Application to be made by :** Within period of 3 months beginning from 01st April, 2021
- **Order to be passed** within a period of three months
- **Validity:** For a Period of 5 years

New Trust Incorporated

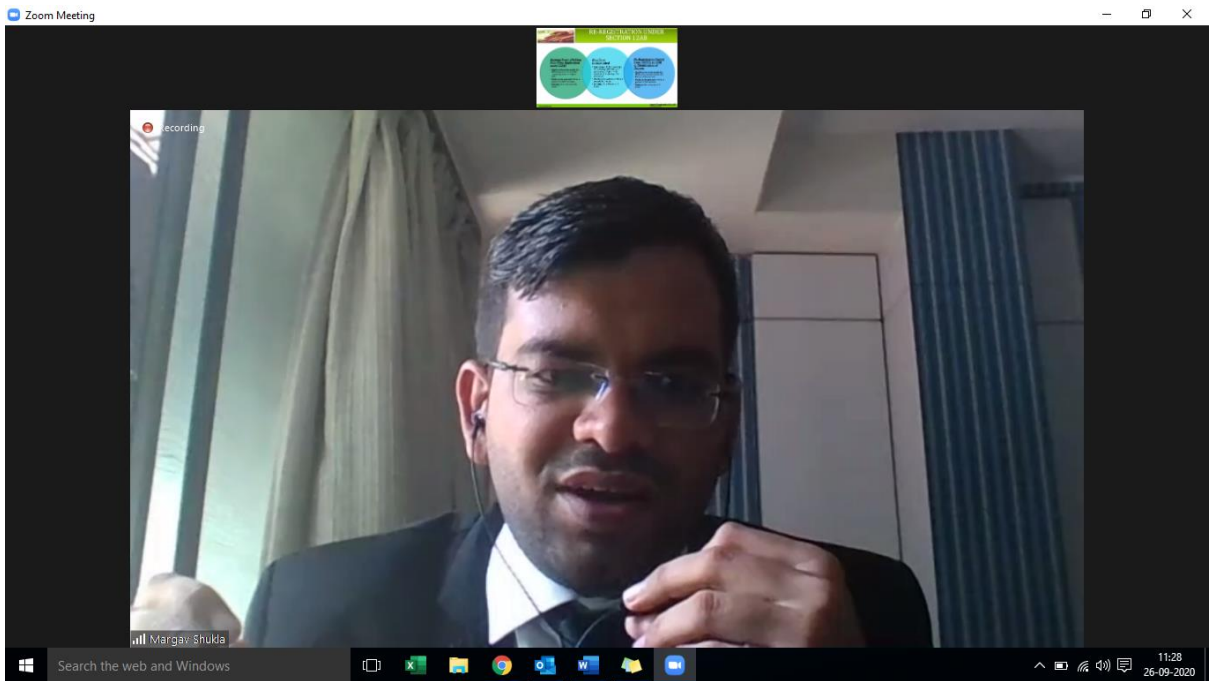
- **Application to be made by :** On or Before 28th February preceding 01st April from which we intend to get the Exemption
- **Order to be passed :** within a period of 1 month.
- **Validity:** For a Period of 3 years

Re-Registration/Switch from 10(23C) to 12AB or Modification of Objects

- **Application to be made by :** Within Six months before the Expiry of the period
- **Order to be passed :** within a period of Six months
- **Validity:** For a Period of 5 years

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Yash Gandhi Margav Shukla Manisha Khe... Debasish Sivakumar, Chitt... SURESH B SHAH

RE-REGISTRATION UNDER SECTION 12AB



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- **Validity:** For a Period of 5 years

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II. COMPLIANCES UNDER INCOME TAX ACT

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Manner of Computation

Gross receipts (excluding corpus donations)

b. Less: deductions

c. Income derived from property held under trust [s. 11 (1)(a)]. [a – b]

d. Less:

- i) application of income in India [s. 11(1)(a)]
- ii) "deemed" application of income [s. 11(1)(a) r.w. Expl. (2) to s. 11(1)]
- iii) "basic" accumulation up to 15% of income [s. 11(1)(a)]
- iv) "secondary" accumulation for 5 years up to 85% [s. 11(2)]
- v) application of capital gains [s. 11(1A)]
- vi) anonymous donations (taxed separately under s. 115BBC @ 30%) [s. 13(7)]

e. Add:

- i) income chargeable under section 11(1B)
- ii) "deemed income" [s. 11(3)].
- iii) business income not incidental to attainment of objects [s. 11(4A)]
- iv) value of medical or educational services to interested parties [s. 12(2)]
- v) income which is not derived from property held under trust.

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Recording Speaker View

Specified Persons and Transactions

TRANSACTIONS

- Loan to interested parties [s. 13(2)(a)]
- Use of movable or immovable trust property [s. 13(2)(b)]
- Payment of excessive salary or remuneration [s. 13(2)(c)]
- Inadequate consideration for service provided [s. 13(2)(d)]
- Purchase of investments at excessive price [s. 13(2)(e)]
- Sale of investments for inadequate consideration [s. 13(2)(f)]
- Diversion of trust income or property in excess of Rs. 1,000 [s. 13(2)(g)]
- Investment in concern in which interested party has substantial interest [s. 13(2)(h)]

PERSON

- Author or trustee of a trust
- Concerns in which aforesaid persons have a substantial interest
- Founder or manager of an institution
- Person
- Relatives of aforesaid persons
- Person whose contribution > Rs. 50,000

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Debasish Yash Gandhi CA Pankaj A... Margav Shukla Mythili

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Section 11 of Income Tax Act, 1961

- In order to claim exemption, it is essential that the income of the trust (excluding the corpus donations) is applied to the objects of the trust.
- A charitable trust or institution will have to **apply at least 85% of the income** to charitable purposes. Capital expenditure can be considered as application of income but, if capital expenditure is expensed out than we cannot claim any depreciation for the same. So, its either of the two, either we can claim depreciation or capital expenditure can be expensed out.
- In case the application of the income falls short of 85%, **the accumulated profits in excess of 15%** can be utilized in subsequent year(s) **not exceeding 5 years** provided, **surplus profits are invested in the modes specified u/s 11(5), Form 10 is uploaded** within the time allowed for furnishing return u/s 139(1) and **return is filed within the time allowed.**
- A trust registered u/s 12A/12AA/12AB can give donations to another trusts registered u/s 12A/12AA/12AB/10(23C) but, if the donation is given as a **corpus donation** than the same **will not be considered as application of funds** for the donor trust.
- A trust can **claim loss/deficit of earlier years as set off against the income of current year**, the same has been made cleared by the Hon'ble Supreme Court in the case of "CIT(Exemptions) v/s Subros Educational Society" (2018) 303 CTR 1/166 DTR 257 (SC)

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Specified Persons and Transactions

TRANSACTIONS

Loan to interested parties [s. 13(2)(a)]	Use of movable or immovable trust property [s. 13(2)(b)]
Payment of excessive salary or remuneration [s. 13(2)(c)]	Inadequate consideration for service provided [s. 13(2)(d)]
Purchase of investments at excessive price [s. 13(2)(e)]	Sale of investments for inadequate consideration [s. 13(2)(f)]
Diversion of trust income or property in excess of Rs. 1,000 [s. 13(2)(g)]	Investment in concern in which interested party has substantial interest [s. 13(2)(h)]

PERSON

```

graph TD
    P((Person))
    A((Author or trustee of a trust))
    F((Founder or manager of an institution))
    C((Concerns in which aforesaid persons have a substantial interest))
    R((Relatives of aforesaid persons))
    D((Person whose contribution > Rs. 50,000))
    P <--> A
    P <--> F
    P <--> C
    P <--> R
    P <--> D
  
```

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Specified Persons and Transactions

TRANSACTIONS

- Loan to interested parties [s. 13(d)(a)]
- Use of movable or immovable trust property [s. 13(d)(b)]
- Payment of excessive salary or remuneration [s. 13(d)(c)]
- Inadequate consideration for service provided [s. 13(d)(d)]
- Purchase of investments at excessive price [s. 13(d)(e)]
- Sale of investments for inadequate consideration [s. 13(d)(f)]
- Diversion of trust income or property in excess of Rs. 1,000 [s. 13(d)(g)]
- Investment in concern in which interested party has substantial interest [s. 13(d)(h)]

PERSON

- Author or trustee of a trust
- Concerns in which alienated persons have a substantial interest
- Person
- Founder or manager of an institution
- Relatives of alienated persons
- Person whose contribution > Rs. 50,000

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Speaker View

Section 115TD- Tax on accreted income

Registration u/s 12A/12AA/12AB revoked
Total tax liability for the year in which registration was revoked

Tax on income of the trust according to the provisions under Income Tax Act 1961

Tax on corpus and asset base of the trust.

- When the trust was registered under the provisions of section 12A/12AA/12AB it was allowed to claim the exemption on the income earned by it. The intention of the legislature behind introducing this section is to levy an exit tax on the trusts. Accordingly when the registration is revoked, tax @ 42.77% is levied on the accreted income of the trust.
- What is accreted income** – Accreted income is nothing but **Fair Market value of the assets of the trust (- Liabilities of the trust).**

Debasish

Yash Gandhi

CA..Rankaj A...

Margav Shukla

Mythili

Manisha Khe...

CA..Manoran...

Xiong

Milan Shah

Micromax ione

SURESH B SHAH

Happy Barik

Gopakumar

85806578921

Murali Mohan R...

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Debasish

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From Sivakumar, Chittoor
Chinmaya Yogasram to Me

Sir,

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Yash Gandhi

Manisha Khe...

Debasish

Margav Shukla

Sivakumar, Chitt...

Milan Shah

CONTACT US

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Mumbai Office: Kanjurmarg

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Compound, L.B.S. Marg,
Opp. Huma Adlabs,
Kanjurmarg (W),
Mumbai - 400 078
Ph. 022 25787771

Mumbai Office: Vashi

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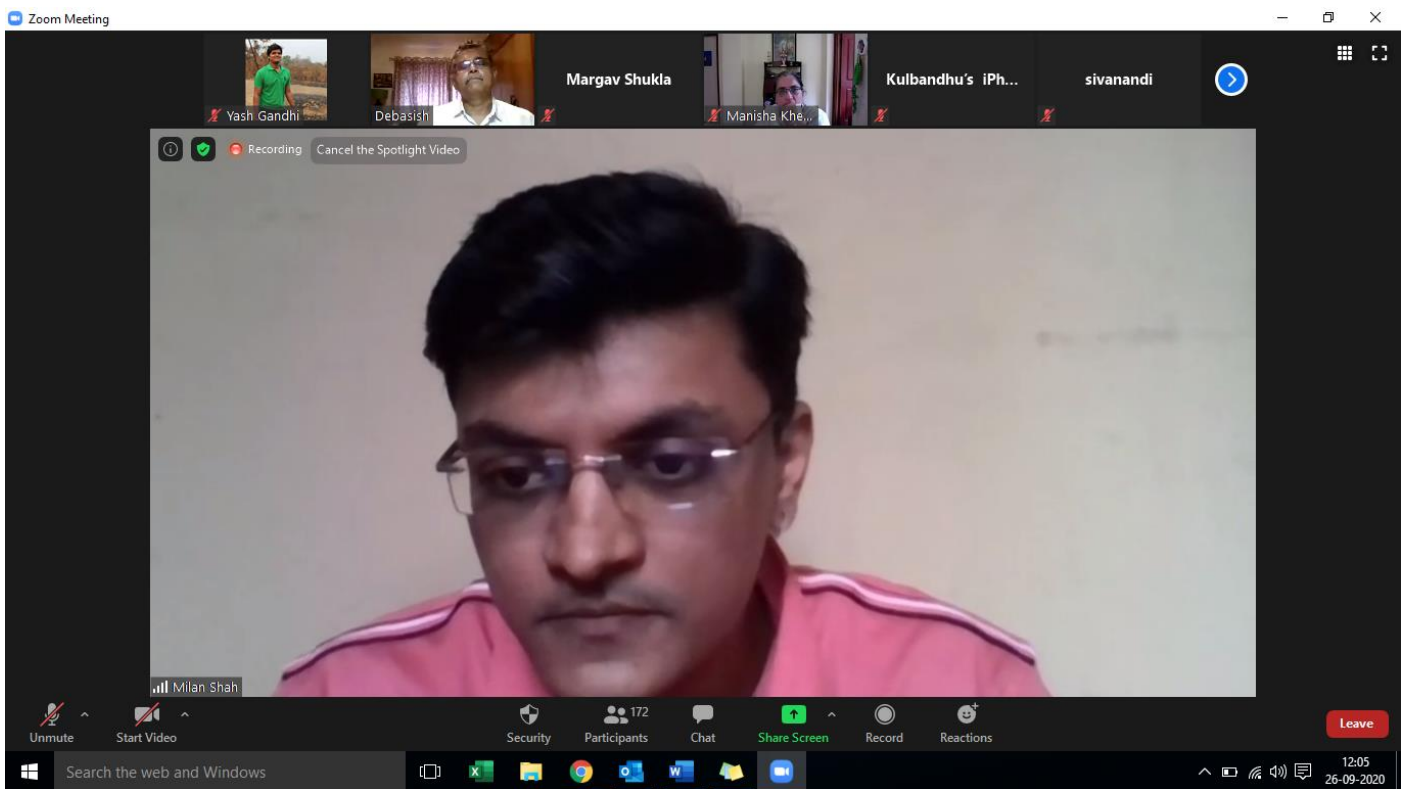
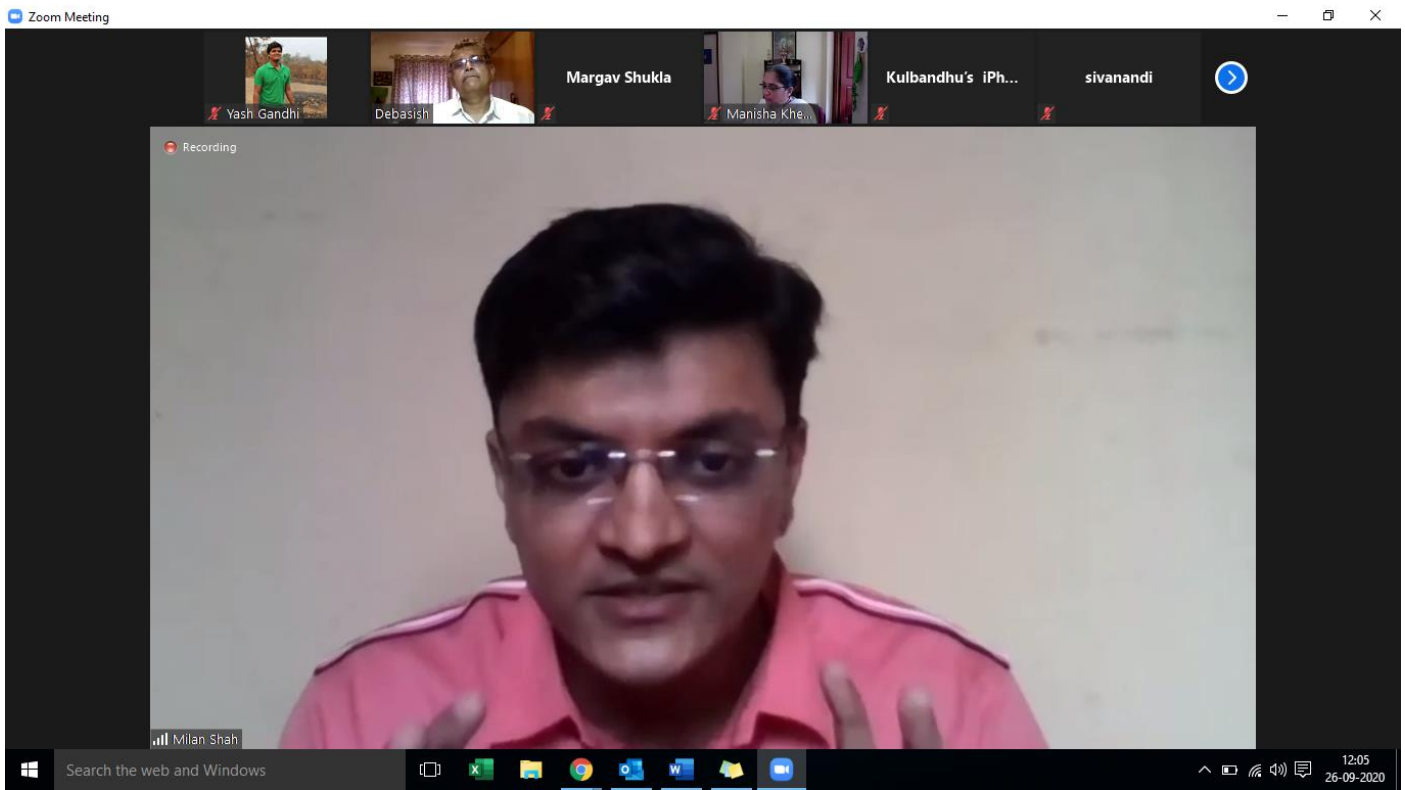
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Yash Gandhi Milan Shah Debashish Margav Shukla Kulbandhu's iPh...

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Entry no. 1 of Notification No. 12/2017-Ct Rate

Services **by an entity** registered under **section 12AA** of the Income-tax Act, 1961 (43 of 1961) by way of **charitable activities** :-

“Charitable activities” means activities relating to—

- public health by way of,—
 - care or counselling of
 - terminally ill persons or persons with severe physical or mental disability;
 - persons afflicted with HIV or AIDS;
 - persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or
 - public awareness of preventive health, family planning or prevention of HIV infection;
- advancement of **religion, spirituality or yoga**;
- advancement of educational programmes or skill development relating to,—
 - abandoned, orphaned or homeless children
 - physically or mentally abused and traumatized persons;
 - prisoners; or
 - persons over the age of 65 years residing in a rural area;
- preservation of environment including watershed, forests and wildlife;

Diagram:

```

graph TD
    Services --> Charitable_Activities[Charitable Activities]
    Charitable_Activities --> Service_Provider[Service Provider]
    Charitable_Activities --> Service_Recipient[Service Recipient]
    Service_Provider --> Entity[An entity registered under section 12AA]
    Service_Recipient --> Any_Person[Any Person]
  
```

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nonprofit organization

Entry no. 1 of Notification No. 12/2017-Ct Rate

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    Service_Provider --> Entity[An entity registered under section 12AA]
    Service_Recipient --> Any_Person[Any Person]
  
```

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**Entry no. 1 of Notification No. 12/2017-
Ct Rate**


Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities :-

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 - persons afflicted with HIV or AIDS;
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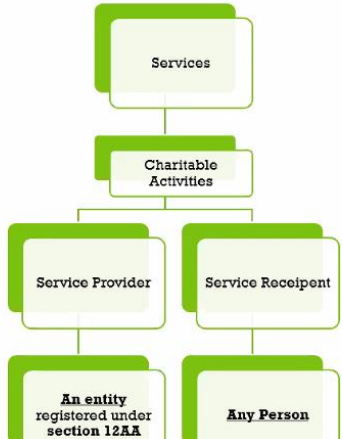
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**Entry no. 1 of Notification No. 12/2017-
Ct Rate**

Services by an entity registered under section 12AA of the Income-tax Act, 1961 (43 of 1961) by way of charitable activities :-

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- preservation of environment including watershed, forests and wildlife;



```

graph TD
    SA[Services] --> CA[Charitable Activities]
    CA --> SP[Service Provider]
    CA --> SR[Service Recipient]
    SP --> EA[An entity registered under section 12AA]
    SR --> AP[Any Person]
            
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Yash Gandhi Milan Shah Debasish Margay Shukla Manisha Khe...

sivanandi

Online Pooja

[2018] 100 taxmann.com 291 (AAR - MAHARASHTRA) Sadashiv Anajee Shete, In re

- Classification of services - Heading No. 9963 - Religious ceremony - **Facilitator between pundit and website users**/Maharashtra Goods and Services Tax Act, 2017 - Applicant is engaged in business of **assisting believers, followers and devotees to book Pundits/Brahmins** online for their religious ceremonies **like pujas, abhisheks, etc.** - Said service is being provided through **applicant's own website by charging money** - He is facilitator **between pundits and customers** - Applicant is taking **booking of services online on his own website from customers and intimates names of Pundits/Brahmins who would perform job to customers also online** - Whether applicant is not covered under Entry No. 13 of exemption Notification No. 12/2017-Central Tax (Rate), dated 28-6-2017 and, **therefore, his services are not exempt from GST - Held, yes [Para 4.3]**
- Classification of services - Religious ceremony - Heading No. 9963 - Maharashtra Goods and Services Tax Act, 2017 - Whether, on facts, stated under heading 'Classification of services/Maharashtra Goods and Services Tax Act, 2017 - **Facilitator between pundit and website users (Intermediary)**', **Pundits are persons who are actually performing services like puja, abhishek to customers and, therefore, they are eligible for exemption from GST - Held, yes [Para 6]**
- Section 24, read with section 2(44) and 2(45), of the Central Goods and Services Tax Act, 2017/Section 24 of the Maharashtra Goods and Services Tax Act, 2017 - Registration - Compulsory registration in certain cases -
- Question :- Whether where applicant is providing services and doing activities through electronic network of own website and facilitated recipient of services on electronic basis through their internet website, applicant is squarely covered as 'Electronic commerce operator' and considering section 24 he shall be required to be registered under Act**
- Answer- Yes -**
- Question:- Whether further since he is liable to receive commission for supply of services he would be liable to pay GST on value of commission received from website users and not for amount received -**

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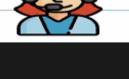
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Other points related to charitable institutions

Sale of Goods by charitable institution		Taxable Exempt
Public libraries		Exempt (Entry No. 50 of N.N. 12/2017)
Goods or services to Charitable Institution		Taxable Eg. Rental, CA services
Renting of space for Advertisement Hoardings		Taxable
Import of service by charitable institution for charitable purpose		No RCM (Exempt-Entry No.10 of Not. 9/2017-IT(Rate))

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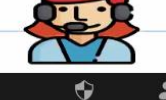
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Other points related to charitable institutions

Sale of Goods by charitable institution		Taxable Exempt
Public libraries		Exempt (Entry No. 50 of N.N. 12/2017)
Goods or services to Charitable Institution	 Eg. Rental, CA services	Taxable
Renting of space for Advertisement Hoardings		Taxable
Import of service by charitable institution for charitable purpose		No RCM (Exempt-Entry No.10 of Not. 9/2017-IT(Rate))

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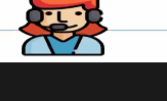
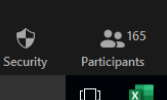
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Other points related to charitable institutions

Sale of Goods by charitable institution		Taxable Exempt
Public libraries		Exempt (Entry No. 50 of N.N. 12/2017)
Goods or services to Charitable Institution	 Eg. Rental, CA services	Taxable
Renting of space for Advertisement Hoardings		Taxable
Import of service by charitable institution for charitable purpose		No RCM (Exempt-Entry No.10 of Not. 9/2017-IT(Rate))

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Zoom Group Chat

From Ashok Kulkarni to Everyone:
We will be happy to receive the recording & also the PPT slides soon after the session.

From MSPRao, Rourkela to Everyone:
Yes

From Manisha Khemlani to Everyone:
All slides will be shared on the website for all to go through again. Not to worry. Thanks.

From CA. Pankaj Agrwal Lucknow to Everyone:
If we claim camps to be advancement of religion, it will conflict with our registration under section 80G of the Income-tax.

From Anukoolananda to Everyone:
then, how about making souvenirs for Jnana Yagnas, which will have spiritual articles as well as the advertisement of the sponsors? if it is written as "With best compliments from", would that be okay?

From Ashok Kataria to Everyone:
If I say my activity is religious, it goes against condition specified u/s 80G of the Income Tax Act

To: Anil Chaud... (Privately) File ...

Type message here...

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Charitable Institutions – Case Studies

nonprofit organization

Ques VII. Whether as per entry 7 of Notification No. 11/2017 - Central Tax (Rate), dated 28-6-2017, supply of goods being food or any article for human consumption or drink by way of or part of any service or in any manner whatsoever is taxable –
Ans:- yes

Ques VIII :- Whether thus, supply of food and beverages by applicant, a charitable trust, at subsidized rates to devotees is taxable under GST Act
Ans:- yes

Ques IX:- Applicant charitable trust is providing space for registered person without consideration for supply of food and beverages to devotees, and, consideration for food and beverages supplied by such registered person is received by him directly from devotees - Whether this would amount to a supply of usage rights of space without consideration and devotees are consumers –
Ans:- yes

Ques X:- Whether Schedule I to CGST Act, which is related to 'activities to be treated as supply even if made without consideration' does not cover this item as long as registered person and applicant are not related persons –
Ans:- yes

Ques XI:- Whether in case two are related persons as per definition of 'related persons' as defined in Explanation to section 15, then, providing of space without consideration would be a supply liable to tax as per provisions of CGST Act, 2017 –
Ans:- yes

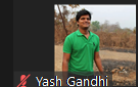
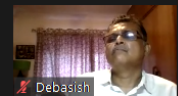
Ques XII:- Section 2(13), of the Integrated Goods and Services Tax Act, 2017 - Intermediary - Applicant charitable trust intends to book hotel rooms for pilgrims from outside and supply of service is by hotel to pilgrims and applicant is facilitating supply of accommodation service to pilgrims by hotel - Whether since applicant arranges supply of services and facilitates supply, it would be squarely covered under definition of 'intermediary' –
Ans:- yes

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Margav Shukla

Mythili

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Circular 107/1/2009 ST

☐ Institute recognized by UGC(University Grant Commission), AICTE(All India Council for Technical Education), Institutions through Union Acts

- Indian Institute of Aircraft Engineering v. Union of India* [[2013] 34 taxmann.com 191 (Delhi)]

The expression "recognized by law" is a very wide one. The legislature has not used the expression "conferred by law" or "conferred by statute". Thus, even if the certificate/degree/diploma/qualification is not the product of a statute but has approval of some kind in 'law', would be exempt.

➤ Training given by private coaching institutes although imparting Coaching related to Degree Courses would not be covered as such training does not lead to grant of a recognized qualification/degree themselves.

➤ Only Pre-schools are also covered by Exemption ("and" word in 2(y)(i) is wrongly used and to meet intent should be read as "OR").

➤ Day Care centres are taxable. But if provided by Educational Institute to its students then Exempt.

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Entry no. 9D of Notification No. 12/2017-Ct Rate



- ❑ **Services by an old age home run by Central Government, State Government or by an entity registered under section 12AA** of the Income-tax Act, 1961 (43 of 1961)
 - to its residents (aged 60 years or more) against consideration
 - **Up to twenty-five thousand rupees per month per member,**
 - **provided that** the consideration charged is **inclusive of charges for boarding, lodging and maintenance.**



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Charitable Institutions – Case Study



Ques VII: Whether as per entry 7 of Notification No. 11/2017 - Central Tax (Rate), dated 28-6-2017, supply of **goods being food or any article for human consumption or drink by way of or part of any service or in any manner whatsoever is taxable** –

Ans:- yes

Ques VIII :- Whether thus, supply of food and beverages by applicant, a charitable trust, at subsidized rates to devotees is taxable under GST Act

Ans:- yes

Ques. IX:- Applicant charitable trust is providing space for registered person without consideration for supply of food and beverages to devotees, and, consideration for food and beverages supplied by such registered person is received by him directly from devotees - Whether this would amount to a supply of usage rights of space without consideration and devotees are consumers –

Ans:- yes

Ques. X:- Whether Schedule I to CGST Act, which is related to 'activities to be treated as supply even if made without consideration' does not cover this item as long as registered person and applicant are not related persons –

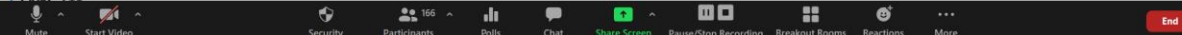
Ans:- yes

Ques. XI:- Whether in case **two are related persons** as per definition of 'related persons' as defined in Explanation to section 15, then, **providing of space without consideration** would be a supply liable to tax as per provisions of CGST Act, 2017 –

Ans:- yes

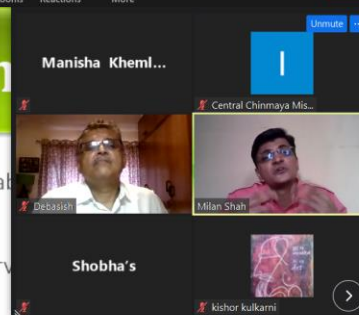
Ques XII:- Section 2(13), of the Integrated Goods and Services Tax Act, 2017 - Intermediary - Applicant charitable trust intends to book hotel rooms for pilgrims from outside and supply of service is by hotel to pilgrims and applicant is facilitating supply of accommodation service to pilgrims by hotel - Whether since applicant arranges supply of services and facilitates supply, it would be squarely covered under definition of 'intermediary' –

Ans:- yes



Blocked ITC & Input

- ❑ **Motor vehicles** - Purchase / hire / repair and maintenance (except those capital assets used for transport of passengers)
- ❑ **Supply of food and beverages, outdoor catering, beauty treatment, health services, life insurance and health insurance (except when obligatory under any law)**
- ❑ **Goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples**
- ❑ **Goods or services used for construction of immovable property (to the extent of capitalization in books of accounts)**
- ❑ **Other reversals**
- ❑ ITC to be reversed with interest if payment not made within **6 months** from the date of invoice. To reclaim once the payment is made.
- ❑ ITC will have to be reversed if the supplier has not filed his return. **(To confirm from GSTR2A)****



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Entry No. 66 of Notification No. 12/2017 CT Rate

a) & aa)

Service provider
• Educational Institution

SERVICE
Any Service

Service Recipient
• Students
• Faculty
• Staff

conduct of entrance examination against consideration in the form of entrance fee

Any person

b)

Service provider
Any Person

SERVICE
• transportation of students, faculty and staff
• catering, including any mid-day meals scheme
• security or cleaning or house-keeping services

Service Recipient
• Educational Institution ---- pre-school education and education upto higher secondary school or equivalent

Any Person

• admission to, or conduct of examination by, such institution

• Educational Institution

Any Person

• online educational journals or periodicals

• Educational Institution ---- education as a part of a curriculum for

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Entry No. 66 of Notification No. 12/2017 CT Rate

a) & aa)

Service provider
• Educational Institution

SERVICE
Any Service

Service Recipient
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• Faculty
• Staff

conduct of entrance examination against consideration in the form of entrance fee

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• Educational Institution ---- pre-school education and education upto higher secondary school or equivalent

Any Person

• admission to, or conduct of examination by, such institution

• Educational Institution

Any Person

• online educational journals or periodicals

• Educational Institution ---- education as a part of a curriculum for obtaining a qualification recognized by any law for the time being in force

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Clinical Establishment

"clinical establishment" means

- a **hospital, nursing home, clinic, sanatorium or any other institution by**, whatever name called,
- that offers services or facilities requiring diagnosis **OR** treatment **OR** care for illness, injury, deformity, abnormality **OR** pregnancy in **any recognized system of medicines in India**,
- or a **place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;**

Covers diagnostic centers

"Authorised medical practitioner" means

- a medical practitioner registered with **any of the councils of the recognized system of medicines established or recognised by law in India and**
- includes a medical professional having the requisite qualification to practice in **any recognised system of medicines in India as per any law for the time being in force;**

Para medics is not defined in GST Law. But as per general meaning para medics are **trained health care professionals**. Eg. Nursing staff, physiotherapists, technicians, lab assistants etc.

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S.No	Activities	Exempt/ Taxable
1	Medicines, Consumables & implants to in-patients	Exempt
2	Food Supplied to patients	Exempt
3	Room rent	Exempt
4	Diagnostic & pre or post consulting	Exempt
5	Diagnosis Centers	Exempt
6	Retention Money Hospital	Exempt
7	Sale of medicines	Taxable
8	Food supply to attendants & visitors	Taxable
9	Hospital having Rental Income of premises	Taxable
10	Hospital having Income of ROOMS provided to Attendants	Taxable

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REGISTRATION/ AGGREGATE TURNOVER

❑ If an education Institution/trust/hospital/etc is providing only exempt service, then not required to register in GST. But if it is also giving ground on rent for functions or sponsorship services, or is involved in supply of any taxable goods or service, then they will be required to get themselves if aggregate turnover exceeds the exemption limit (Rs 20 lakhs).

❑ Aggregate turnover includes

- Turnover of entity as a whole to be considered and not any particular state.
- Branch transfer between branches of separate state or within same state but having different GST number has to be included
- Exempt services/goods also to be considered alongwith taxable supplies (eg; interest income)
- Exports/Sales to SEZ

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Yash Gandhi Milan Shah Central Chin... Manisha Kheml... Margav Shukla



Debasish

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Zoom Group Chat

programme, hari om

From Sushil to Everyone:
Sorry ,Chinmaya Mission Pune is not register, but we pay GST on many bills . Can we pass on this credit to CCMT HO thru use of their no ??

From Hanini Seshadri to Everyone:
very informative session good learning kindly continue in future too Debasish ji Hari Om

From CA. Pankaj Agrwal Lucknow to Everyone:
There is recent decision which says that membership fees is not chargeable as there is no obligation to make any supply.

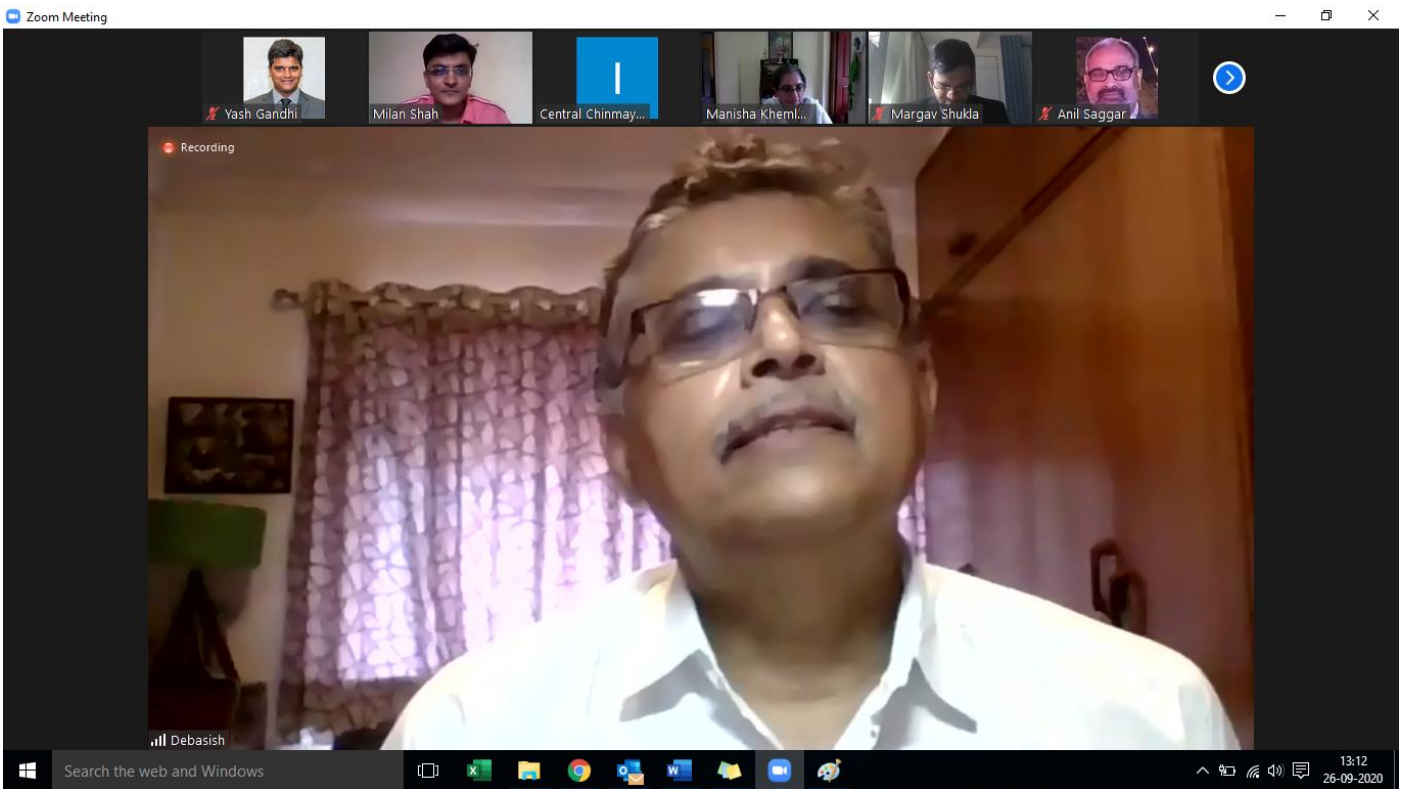
From Rakesh Sachdeva to Everyone:
Kudos to CCMT for organising this wonderful Webinar!

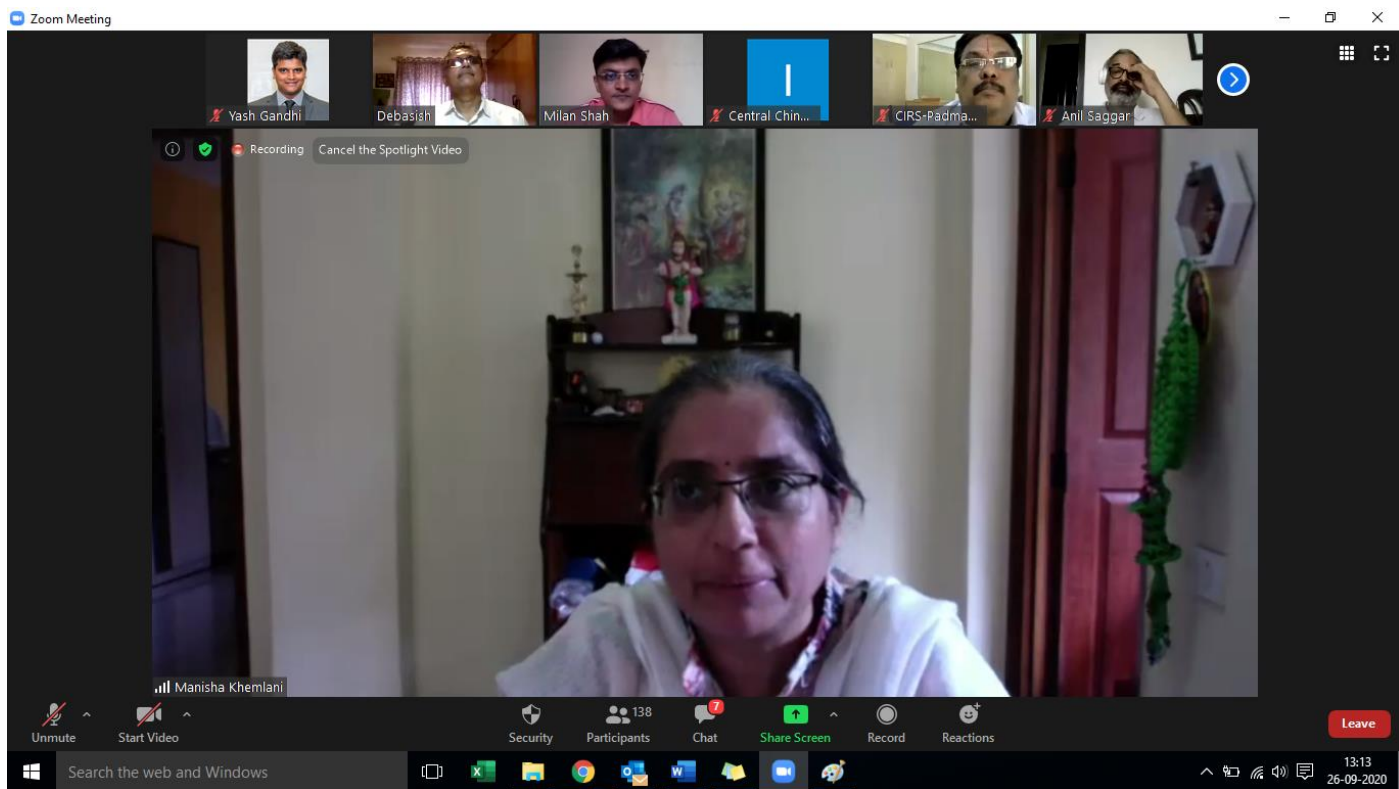
From Lakshmi Shenoy to Everyone:
Please provide some insight about RCM on legal service

From PS Menon to Everyone:
Thank you very much, Debasishji and the faculties.A very good Seminar .Very informative.

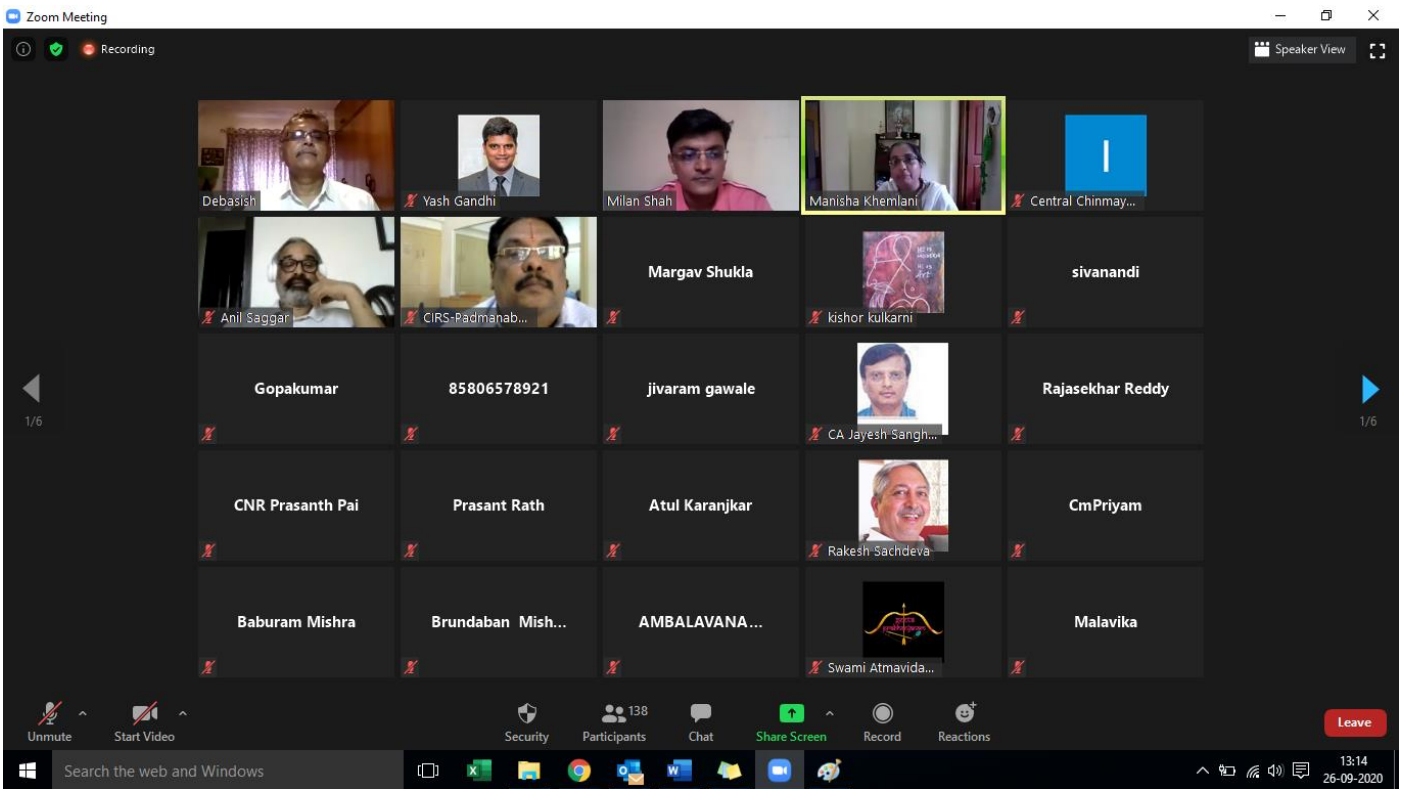
To: Anil Chaud... (Privately)

Type message here...









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Debasish

Milan Shah

Central Chin...

CIRS-Padma...

Anil Sagar

Manisha Khemlani

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Debasish

Milan Shah

Central Chin...

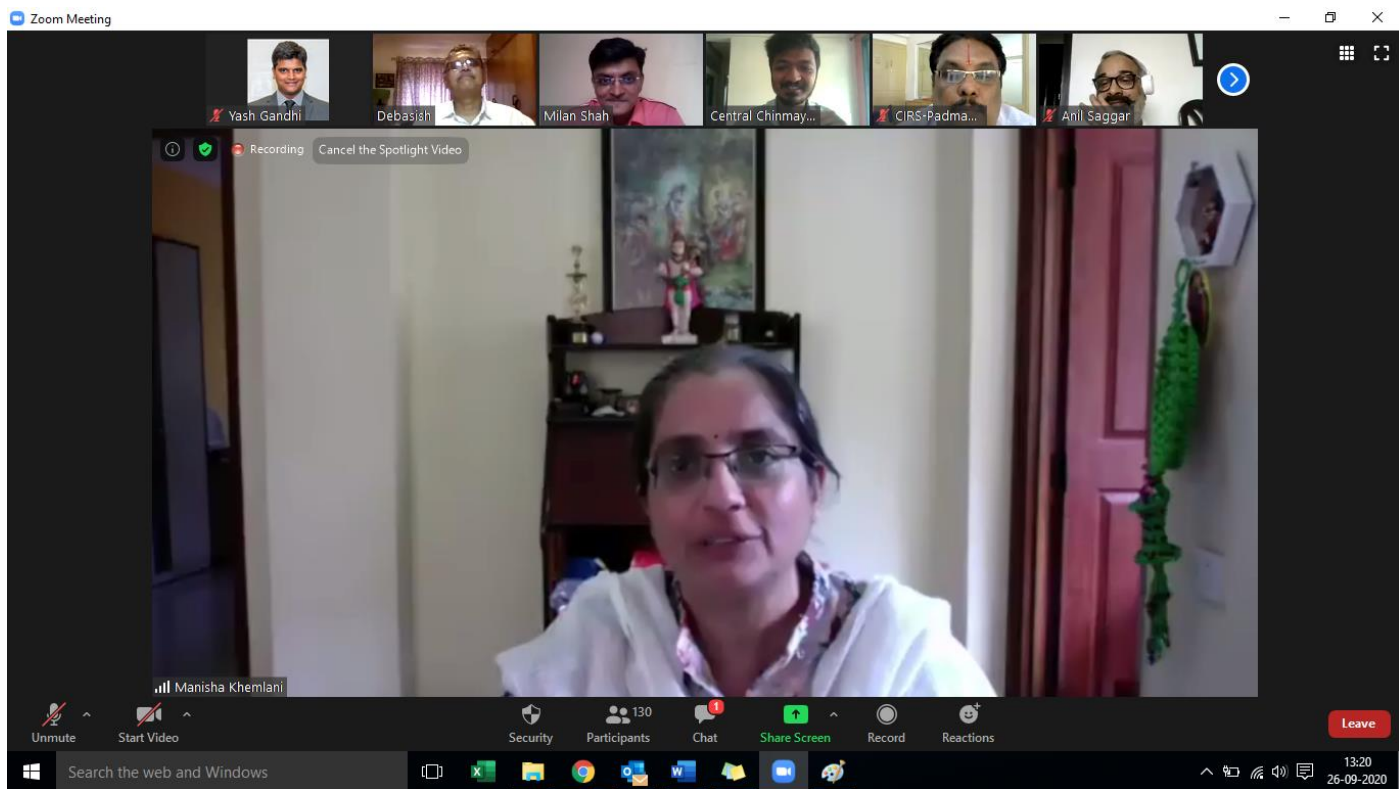
CIRS-Padma...

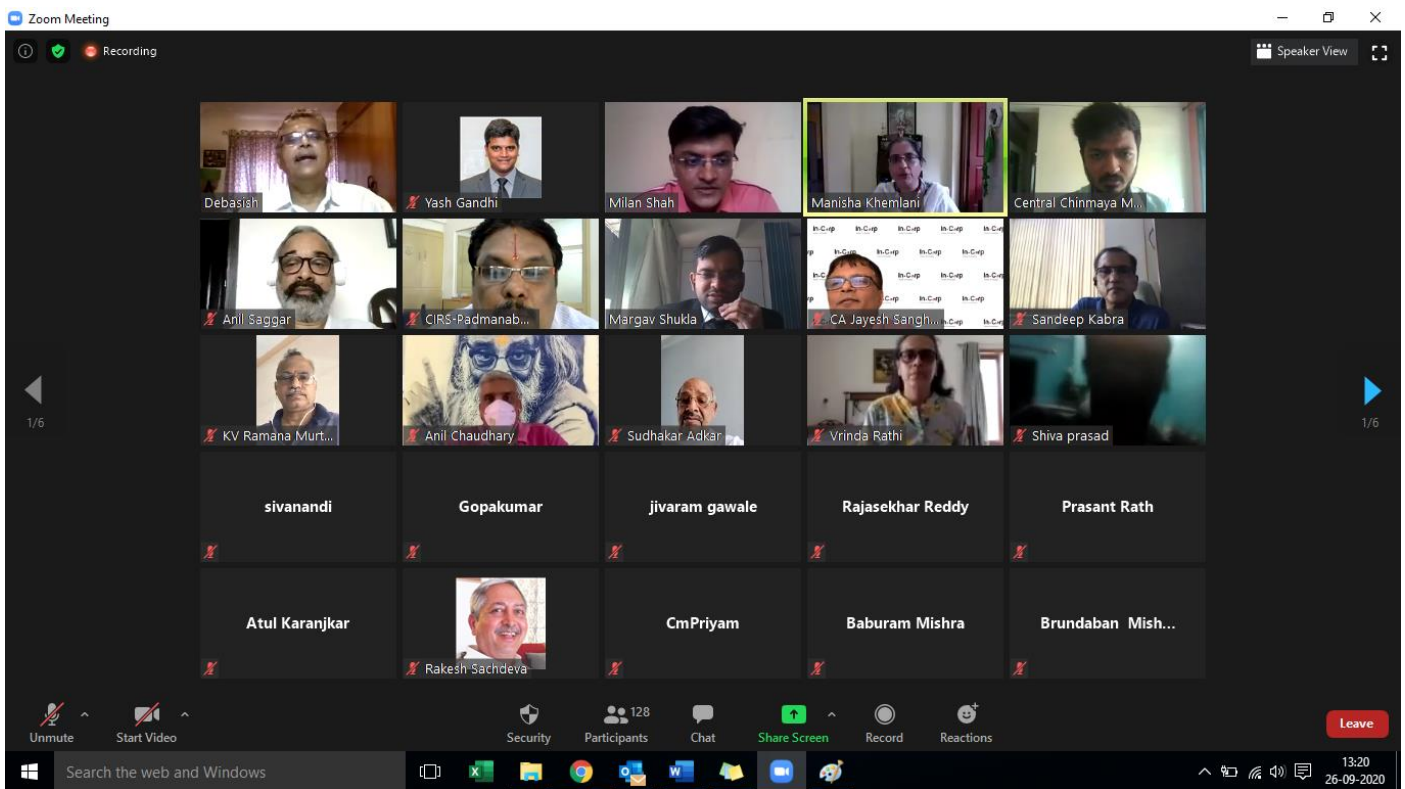
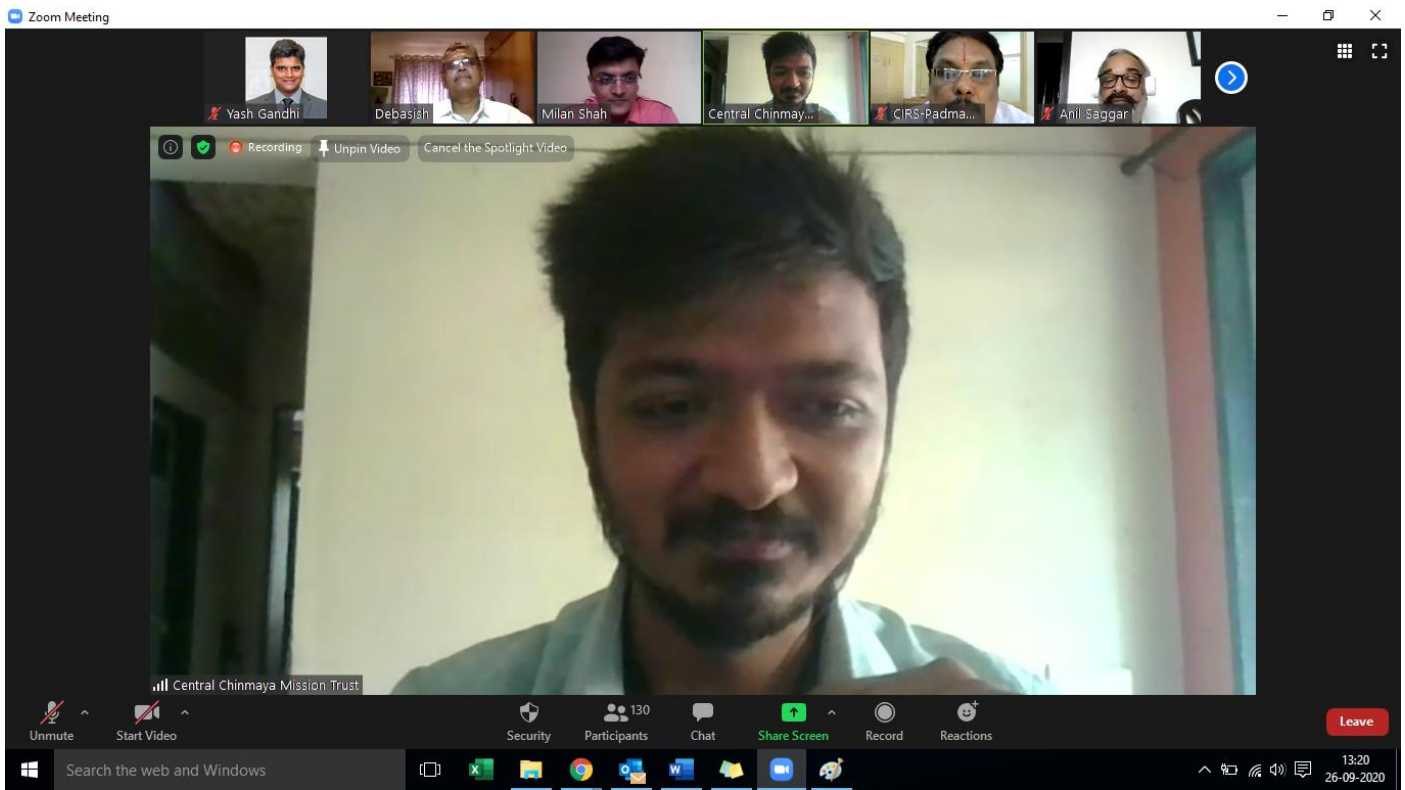
Anil Sagar

Manisha Khemlani

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1/6

1/6

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2/6

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RN Lohia	Gurunath Dalvi	Gopakumar	jivaram gawale	Rajasekhar Reddy
Prasant Rath	Atul Karanjkar	Rakesh Sachdeva	CmPriyam	Baburam Mishra
Brundaban Mish...	AMBALAVANA...	Swami Atmavida...	Malavika	Swarajya Laksh...
Vilas Tawade	MSPRao, Rourk...	Ramprakash	krishnamoorthy R	Lenovo TAB 2 A...
CA Sanjeev Hing...	CIF Manager	OnePlus Nord	CIRS-Perumal	CCMT Powai

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CCMT Powai	chinmaya missi...	Galaxy M21	Redmi	Sushil
S. K. Shetty	Abhijeet Kumar	CMGCC	Usha CCMT	Harini Seshadri
CA. Pankaj Agrw...	Ashok Kataria	Accounts	Priyanka	padmaja jasti
TAPOVAN3	Ashok Kulkarni	CCMTEC	Ramesh	rupali
Anilkumar	Sudha Karthik	From Prakash.R M&V Cbe to Everyone Hari Om. Pranams thank you	Diwakar Puranik	Chinmaya udgh...

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Chinmaya udgh...	Info	ccmtuser	Mr. Bharat R. Pi...	Arun Goel
Subhadra Sooth...	srinivasan k c	Padmanabhan...	ADMIN	M Lokesh
Galaxy M21	PS Menon	satishmohan	Archana Soni	MI A1
Shubham N	Rvss Sastry	Vishnuprasad N...	jayshri	CA. Siva Mishra,...
Punit Doshi CV...	d96b3fdd	772692	Redmi	Br Venkat Chaitanya ji

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Debasish	Yash Gandhi	Milan Shah	Manisha Khemlani	Central Chinmaya M...
Anil Saggar	CIRS-Padmanab...	Margav Shukla	CA Jayesh Sangh...	Sandeep Kabra
Anil Chaudhary	Shiva prasad	Prakash R M&V ...	Pradip Modi	G L's iPhone
Ashokkumar	sivanandi	Manish Kumar, T...	Sw Devatmanan...	Srimathi Sathish
radha srikanth	(AW) Sarthak Sa...	Vaishali Gode	Lakshmi Shenoy	Indu Mehrotra

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