



DOING BUSINESS IN INDIA

A GUIDE

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INDIA-FACTS

- 
-  **Largest Democracy**
 -  **5th largest Economy in the World**
 -  **Fast Growing Economy**
 -  **Huge Natural Resources**
 -  **Supportive Government**
 -  **Young Working Population**
 -  **Huge Market Demand**



FOREIGN DIRECT INVESTMENT (FDI) POLICY IN INDIA

WHAT IS FDI POLICY?

The Department of Industrial Policy and Promotion (DIPP) is the nodal Department for formulation of Government Policy on Foreign Direct Investment (FDI). It is also responsible for maintenance and management of data on inward FDI into India, based upon the remittances reported by the Reserve Bank of India (RBI).

The Indian Government is keen on inviting FDI into the country and has liberalized its policies to attract investors. The opportunities for businesses have been increased and the Government aims at providing a transparent and hassle free regulatory policy so that doing business in India is improved.



Continued...

The FDI Policy is reviewed on an ongoing basis, with a view to making it more investor-friendly. To attract higher levels of FDI, Government has put in place a liberal policy on FDI, under which FDI up to 100%, is permitted, under the automatic route, in most sectors/activities.

Significant changes have been made in the FDI Policy regime in recent times, to ensure that India remains an increasingly attractive investment destination.

DIPP plays an active role in the liberalization and rationalization of the FDI Policy.

ROUTES FOR FDI

An entity may receive FDI via two routes:

1. Government Approval Route



The approval route is a little restricted. The foreign investor or the Indian company has to take a prior approval from the Reserve Bank of India (RBI) or the Government of India before making an investment.

2. Automatic Route



Under this route, investment into different sectors are less restricted. FDI norms and regulations are more liberalized. Here, the overseas investor or the Indian company does not require a prior approval from RBI or Government of India for investment into the Country.





SECTOR WISE FDI LIMITS





SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
1.	Agriculture & Animal Husbandry, Floriculture, Horticulture, and Cultivation of Vegetables and Mushrooms under controlled conditions.	100%	Automatic
2.	Plantation Sector	100%	Automatic
3.	Mining (Exploration of metal and non-metal ores)	100%	Automatic
4.	Mining (Coal and Lignite)	100%	Automatic
5.	Mining (Mineral separation of titanium bearing minerals and ores)	100%	Government



SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
6.	Petroleum & Natural Gas (Exploration activities of oil and natural gas fields, etc.)	100%	Automatic
7.	Petroleum & Natural Gas (Petroleum refining by the Public Sector Undertakings (PSU), without any disinvestment or dilution of domestic equity in the existing PSUs.)	49%	Automatic
8.	Defence Industry	74% Beyond 74%	Automatic Government
9.	Broadcasting	100%	Automatic



SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
10	Broadcasting [Cable Networks including Multi System operators and Local Cable Operators]	100%	Automatic
11.	Terrestrial Broadcasting FM (FM Radio)	49%	Government
12.	Up-linking of 'News & Current Affairs' TV Channels/ Down-linking of TV Channels	49%	Government
13.	Print Media and Uploading/Streaming of News and Current Affairs through Digital Media	26%	Government
14.	Publishing/printing of scientific and technical magazines/periodicals	100%	Government



SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
15.	Publication of facsimile edition of foreign newspapers	100%	Government
16.	Civil Aviation– Airports (Greenfield and Brownfield projects)	100%	Automatic
17.	Civil Aviation – Scheduled Air Transport Services	Up to 49%	Automatic
18.	Civil Aviation – Scheduled Air Transport Services	Above 49%	Government
19.	Civil Aviation (Non-Scheduled Air Transport Service and other services)	100%	Automatic
20.	Construction Development: Townships, Housing, Built-up Infrastructure	100%	Automatic

SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
21.	Industrial Parks (new & existing)	100%	Automatic
22.	Cash and Carry Wholesale Trading	100%	Automatic
23.	Satellites- establishment and operation, subject to the sectoral guidelines of Department of Space/ISRO	100%	Government
24.	Private Security Agencies	Up to 49%	Automatic
25.	Private Security Agencies	Above 49% - up to 74%	Government

SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
26.	Telecom Services	100%	Automatic
27.	E-commerce Activities	100%	Automatic
28.	Single Brand Product Retail Trading	100%	Automatic
29.	Multi Brand Product Retail Trading	51%	Government

SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
30.	Duty Free Shops	100%	Automatic
31.	Railway Infrastructure	100%	Automatic
32.	Banking- Private Sector	Up to 49%	Automatic
		Above 49% & up to 74%	Government
33.	Banking- Public Sector	20%	Government

SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
34.	Asset Reconstruction Companies	100%	Automatic
35.	Credit Information Companies (CIC)	100%	Automatic
36.	Infrastructure Company in the Securities Market	49%	Automatic
37.	Insurance	74%	Automatic
	Insurance Intermediaries like brokers, etc	100%	Automatic
38.	Pension Sector	49%	Automatic
39.	Power Exchanges	49%	Automatic
40.	White Label ATM Operations	100%	Automatic
41.	Other Financial services activities regulated by RBI or any other regulator	100%	Automatic

SN	SECTORS	FDI LIMIT	ENTRY ROUTES & REMARKS
42.	Pharmaceuticals (Greenfield)	100%	Automatic
43.	Pharmaceuticals (Brownfield)	Up to 74 %	Automatic
44.	Pharmaceuticals (Brownfield)	Above 74%	Government
45.	Scheduled and Regional Air Transport Services (for Non-Resident Indians)	Up to 100%	Automatic



PROHIBITED SECTORS

FDI in India is prohibited and not allowed to function in the following sectors:

- Lottery Business, which includes Government/private lottery, online lotteries, etc.
- Gambling, Betting as well as casinos etc.
- Chit funds
- Nidhi Company
- Trading in Transferable Development Rights (TDRs)
- Real Estate Business (not including development of townships, construction of residential /commercial premises, roads or bridges)
- Construction of Farm Houses
- Manufacturing of cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes
- Activities/sectors not open to private sector investment e.g. Atomic Energy and Railway operations



GOVERNMENT INITIATIVES

STARTING A BUSINESS

Single Form (SPICe+) for company incorporation, which includes Permanent Account Number (PAN), Tax Deduction and Collection Account Number (TAN), Director Identification Number (DIN) along with AGILE-PRO linked web form for opening of bank account.

Reservation of Name simplified.

No labor inspection of start-ups who have furnished self-declaration, in the 1st year of setting up

Single window online access for registration under (i) Employees Provident Funds And Miscellaneous Provision's Act (EPF) Act-1952, (ii) Employees' State Insurance Act (ESI) ACT-1948, (iii) Contract Labour (Regulation and Abolition) Act-1970, (iv) Building and Other Construction Workers (BOCW) Act -1996 and (v) Inter-State Migrant Workmen (ISMW) Act-1979

Single unified annual return filing under various Central Labour Laws by shops and establishments.

Online transparent system of recording Labor Inspection of shops and establishments

Companies Act 2013 amended to meet growing business needs.

GOVERNMENT INITIATIVES

TRADING ACROSS BORDERS

The Central Board of Indirect Taxes & Customs (CBIC) has implemented 'Indian Customs Single Window Project' to facilitate trade and online filing and processing of customs clearance paperless documents.

Faceless Assessment for speedier customs clearances.

The electronic self-sealing of the container at the factory has reduced time and cost for exporting firms.

A computerized risk management system has brought transparency and reduced frequency of custom inspections significantly.



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MAKE IN INDIA POLICY

MAKE IN INDIA POLICY

- Make in India is a major national programme launched by the Indian Government in September 2014 that is designed to facilitate investment, foster innovation, enhance skill development, protect intellectual property and build best in class manufacturing infrastructure in the country.
- The primary objective of this initiative is to attract investments from across the globe and strengthen India's manufacturing sector. It is being led by the Department for Promotion of Industry and Internal Trade (DPIIT), the Ministry of Commerce and Industry, Government of India.

MAKE IN INDIA POLICY

- The Make in India programme is very important for the economic growth of India as it aims at utilising the existing Indian talent base, creating additional employment opportunities and empowering secondary and tertiary sector.
- The Programme also aims at improving India's global ranking in terms of ease of doing business by eliminating the unnecessary laws and regulations, making bureaucratic processes easier, making the Government more transparent, responsive and accountable.

I. AUTOMOBILE



The automobile industry in India is world's fourth largest industry, and India is the world's fourth largest manufacturer of cars.

India's annual production of automobiles in FY 2022 was 22.93 million vehicles, and 13 Million vehicles were produced between April-December 2022.

Automobile exports reached 56,17,246 vehicles in FY 2022, of which two wheelers (79.38%), passenger vehicles (9.79%) and three wheelers (9.52%) made up the majority of exports from India.

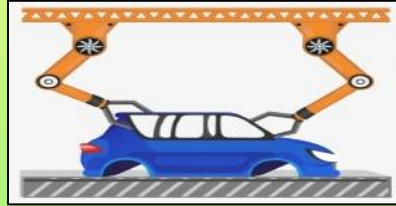
Government Initiatives



The Government of India encourages foreign investment in automobile sector and has allowed 100% foreign direct investment (FDI) under Automatic Route. Some of the recent Government initiatives are as follows:

- i) In July 2022, the Government amended the National Policy on Biofuels - 2018. The target of 20% blending of ethanol in petrol and 5% blending of biodiesel in diesel by 2030 was brought forward to 2025-26.
- ii) The Indian Government has planned US\$ 3.5 Billion in incentives over a five-year period until 2026 under a revamped scheme to encourage production and export of clean technology vehicles.

Road Ahead



The Automobile Industry is supported by various factors such as availability of skilled labour at low cost, robust R&D centres, and low-cost steel production.

This Industry also provides great opportunities for investment and direct and indirect employment to skilled and unskilled labour.

SECTORAL POLICY

II. E-COMMERCE

E-commerce has transformed the way business is done in India. The Indian e-Commerce Market is expected to have an annual gross merchandise value of USD 350 Billion by 2030. Much of the growth for the industry has been triggered by an increase in internet and smartphone penetration.

In the recent years, India has experienced a boom in internet and smart phone penetration and by 2023, there would be an estimated (a) 907.4 Million total internet users (64% of population) and (b) 966.4 Million total mobile users (68% of population)

Out of the total internet connections, 55% of connections were in urban areas, of which 97% connections were wireless.



Government Initiatives

Some of the major Government initiatives taken to promote e-Commerce in India are as follows:

- As on February 01-02-2023, the Government e-Marketplace (GeM) has achieved a staggering Rs. 1.5 Lakh Crore (USD 18.2 Billion as on 03-04-2023) of Gross Merchandise Value (GMV) in FY23
- The Consumer Protection (E-Commerce) Rules 2020 notified by the Ministry of Consumer Affairs, Food and Public Distribution in July 2020, directed e-commerce entities to display relevant details including country of origin alongside product listings, to enable consumers to make an informed decision at the time of purchase.

II. E-COMMERCE



Continued...

- Under the Digital India Scheme, the Government launched various initiatives like Umang (to access pan India e-Government services), Start-up India (to enable eligible companies to get recognized as Startups), Bharat Interface for Money (BHIM) etc (to boost seamless online payments).
- The Department for Promotion of Industry and Internal Trade (DPIIT), Ministry of Commerce and Industry has launched an online portal 'Open Network for Digital Commerce (ONDC)' in 2021. This Portal facilitates the buyers on one e-commerce app to connect with sellers listed on another e-commerce app, provided both the e-commerce apps are registered on the ONDC network.

II. E-COMMERCE

Road Ahead



The e-Commerce Sector has been impacting micro, small and medium enterprises (MSME) in India by providing means of financing, technology and training and has a cascading effect on other industries as well. The Indian e-Commerce Sector is expected to surpass the USA to become the second-largest e-Commerce market in the world by 2034. Technology-enabled innovations like digital payments, digital advertisements, etc are likely to support the growth in e-Commerce Sector.

The growth in the sector will further encourage employment, increase revenues from export, increase tax collection by exchequers, and provide better products and services to customers in the long term.

SECTORAL POLICY

III. FOOD PROCESSING

India is said to be the 5th largest economy in the world as of 2023 (World Bank). The Food Processing Sector is one of the top 20 rapidly developing sectors of the Country.

This Sector has an important role in linking Indian farmers to consumers in the domestic and international markets. The Ministry of Food Processing Industries (MoFPI) is making all efforts to encourage investments across the value chain.

III. FOOD PROCESSING

Government Initiatives



Some of the major initiatives taken by the Government to promote the FMCG sector in India are as follows:

- Allowed 100% FDI in the cash and carry segment and in single-brand retail through Automatic Route and 51% FDI in multi-brand retail through Government Route.
- The Union Budget 2023-24 has allocated INR 3287.65 Crores (USD 0.39 Billion as on 03-04-2023) to the Ministry of Food Processing Industries.

III. FOOD PROCESSING

Road Ahead



➤ India has a large base of young consumers who form majority of the workforce, and who have increased the demand for food services especially through e-commerce portals such as Zomato, Swiggy, etc.

➤ On the other hand, the organised sector growth is expected to rise with increased level of brand consciousness, augmented by the growth in modern retail.

IV. INDIAN RAILWAYS

The Indian Railways, a premier transport organization of the Country, is the largest rail network in Asia and the world's 2nd largest under one management, with total passenger traffic of USD 3.61 Billion in FY 2023 (until October 2022).

The Indian Railways' revenue reached USD 16.56 Billion in FY 2023 (until October 2022).

The FDI equity inflows in railway-related components stood at USD 1.23 Billion from April 2000-June 2022.

The Government has allowed 100% FDI in the Railway Sector through Automatic Route.

IV. INDIAN RAILWAYS

Road Ahead

- The Indian Railway network is growing at a healthy rate. In the next five years, Indian railway market is expected to be the 3rd largest, accounting for 10% of the global market. The Government has announced two key initiatives for seeking private investments-running passenger trains by private operators across the railways network and redevelopment of railway stations across the country

- The Indian Railways is also looking at other areas of revenue generation such as a) Change in composition of coaches so that it can push the more profitable AC coach travel; b) Additional revenue streams by monetising traffic on its digital booking portal, Indian Railway Catering and Tourism Corporation (IRCTC); and c) Disinvesting IRCTC.

SECTORAL POLICY

V. INFRASTRUCTURE

V. INFRASTRUCTURE

Government Initiatives



- In September 2022, the Government approved rail-cum-road bridge across Brahmaputra River near the existing Saraighat bridge at Guwahati at the cost of Rs. 996.75 Crore (US\$ 121 Million as on 03-04-2023) which will be shared by National Highways Authority of India (**NHAI**) & Ministry of Railways.
- In the Union Budget 2023-24, the Government has allocated Rs. 2,70,434.71 Crore (USD 32.8 Billion as of 03.04.2023) to the Ministry of Road Transport and Highways.

V. INFRASTRUCTURE



Road Ahead

- The Infrastructure Sector has become the biggest focus area for the Government of India. India plans to spend USD 1.4 Trillion on infrastructure during 2019-24 to have a sustainable development of the country.
- The Government has suggested investment of INR 50,00,000 Crore (USD 644 Billion as in May 2022) for Railways Infrastructure from 2018-30.

VI. RENEWABLE ENERGY

India stands 4th globally in Renewable Energy Installed Capacity (including Large Hydro), in Wind Power capacity and in Solar Power capacity (as reported in December 2022)

The country's installed Renewable Energy (RE) capacity as on 31.12.2022 stands at 167.75 GW, while its nuclear energy based installed electricity capacity stands at 6.78 GW and the installed solar energy capacity stands at around 61.97 GW as on 30.11.2022.



Government Initiatives

(A) The total Budgetary allocation for FY 2023-24 towards the Ministry of New and Renewable Energy is INR 10222.00 Crores (USD 1.24 Billion as of 30.03.2023)

(B) The Union Budget 2023-24 has also proposed to establish 500 new 'waste to wealth' plants under GOBARDhan (Galvanizing Organic Bio-Agro Resources Dhan) with a total investment of INR 10,000.00 Crore (USD 1.2 Billion as of 30.03.2023).

(C) Setting up and development of Solar Parks and Ultra Mega Solar Power Projects by 2023-24- The Ministry would provide Central Financial Assistance (CFA) of up to Rs. 25 Lakh (USD 30449.00 as on 30.03.2023) per solar park for preparation of Detailed Project Report (DPR). As on 30.11.2022, a capacity of 39,285 MW has been sanctioned in 13 states. The approved parks are at various stages of implementation.

VI. RENEWABLE ENERGY

Road Ahead →



The Government has set a target to achieve about 40% cumulative electric power installed capacity from non-fossil fuel based energy resources / renewable energy resources by 2030. In order to achieve the above target, the Government has launched various schemes and policy measures to encourage and ensure sustainable growth and to meet the Country's energy needs and ensure energy security.

SECTORAL POLICY

VII. ROADS AND HIGHWAYS

India has the second-largest road network in the world, spanning a total of 5.89 Million kms.

In FY22 (until December), the Ministry of Road Transport and Highways constructed national highways extending 5,835 kms. In June 2021, the Ministry of Road Transport and Highways constructed 2,284 kms of national highways compared with 1,681 kms in June 2020.

VII. ROADS AND HIGHWAYS



Government Initiatives

The National Highways Authority of India (NHAI) plans to construct 25,000 kms of national highways in 2023-24 at a pace of 50 km per day.

The Indian Government had launched Gati Shakti-National Master Plan 2021, incorporate the infrastructure schemes of various Ministries and State Governments like Bharatmala, Sagarmala, inland waterways, dry/land ports, UDAN (*Ude Desh Ka Aam Nagrik*) etc, to improve connectivity and make Indian businesses more competitive.

Out of the 101 projects identified under the said Plan, 13 projects worth Rs. 4,423 Crore (USD 536.99 Million as on 03-04-2023) have been completed, as on 14-03-2023.

VII. ROADS AND HIGHWAYS

Road Ahead

The Government, through a series of initiatives, is working on policies to attract significant investor interest through public private partnership models for designing and developing roads and highways, etc.



VIII. TELECOM

Currently, India is the world's 2nd largest telecommunications market with a subscriber base of 1.16 Billion (wireless and wireline subscribers) as reported in 2022.

The Telecom Sector is the 3rd largest sector contributing 6% of the Foreign Direct Investment (FDI) equity inflow, as in December 2022.

The Cumulative FDI equity inflow in the Telecom Sector stood at USD 39.02 Billion during April 2000-September 2022.

The Telecom Sector is divided into various sub-sectors inter alia equipment, mobile virtual network operators, 5G telephone service providers, broadband, etc.

Government Initiatives



- In the Union Budget 2023-24, the Department of Telecommunications has been allocated around Rs. 97579.05 Crores (USD 11.84 Billion as on 03-04-2023)
- FDI in Telecom Sector is now allowed up to 100% through Automatic Route.
- Prime Minister Wi-Fi Access Network Interface (PM-WANI) envisages to elevate seamless WiFi internet connectivity in the Country through public WiFi hotspots. Businesses can register on the Portal and become a PM-WANI service provider.

VIII. TELECOM

Road Ahead



The Indian Government is expected to complete the Mission of developing 100 smart cities by 2023 and Internet of Things (**IoT**) will play a vital role in developing these cities. A major force behind meeting the telecom industry's present and future technological needs is the Atmanirbhar Bharat program. There has been a push towards developing indigenous 5G technology to help India move towards 5G rapidly. India is also planning for 6G and has started investing in the development of 6G technology already.



ENTRY MODES

A. Choosing the Right form of Business

The 9 key factors on which choosing the form of business depends upon are:

- 1) Nature of Business Activity**
- 2) Scale of Operations**
- 3) Capital Requirements**
- 4) Degree of Control and Management**
- 5) Degree of Risk and Liability**
- 6) Stability of Business**
- 7) Flexibility of Administration**
- 8) Division of Profit**
- 9) Costs, Procedure and Government Regulation**

B. Entry Routes Available to Foreign Investor

Set up Corporate Entity

Set up Non-Corporate Entity

Entry Routes Available to Foreign Investor

HOW TO SET UP A BUSINESS IN INDIA

SETTING UP OF CORPORATE ENTITY

SETTING UP OF NON-CORPORATE ENTITY

WHOLLY OWNED SUBSIDIARY

JOINT VENTURE

LIMITED LIABILITY PARTNERSHIP

PARTNERSHIP

LIAISON OFFICE

BRANCH OFFICE

PROJECT OFFICE

If Intellectual Property Rights are not to be shared

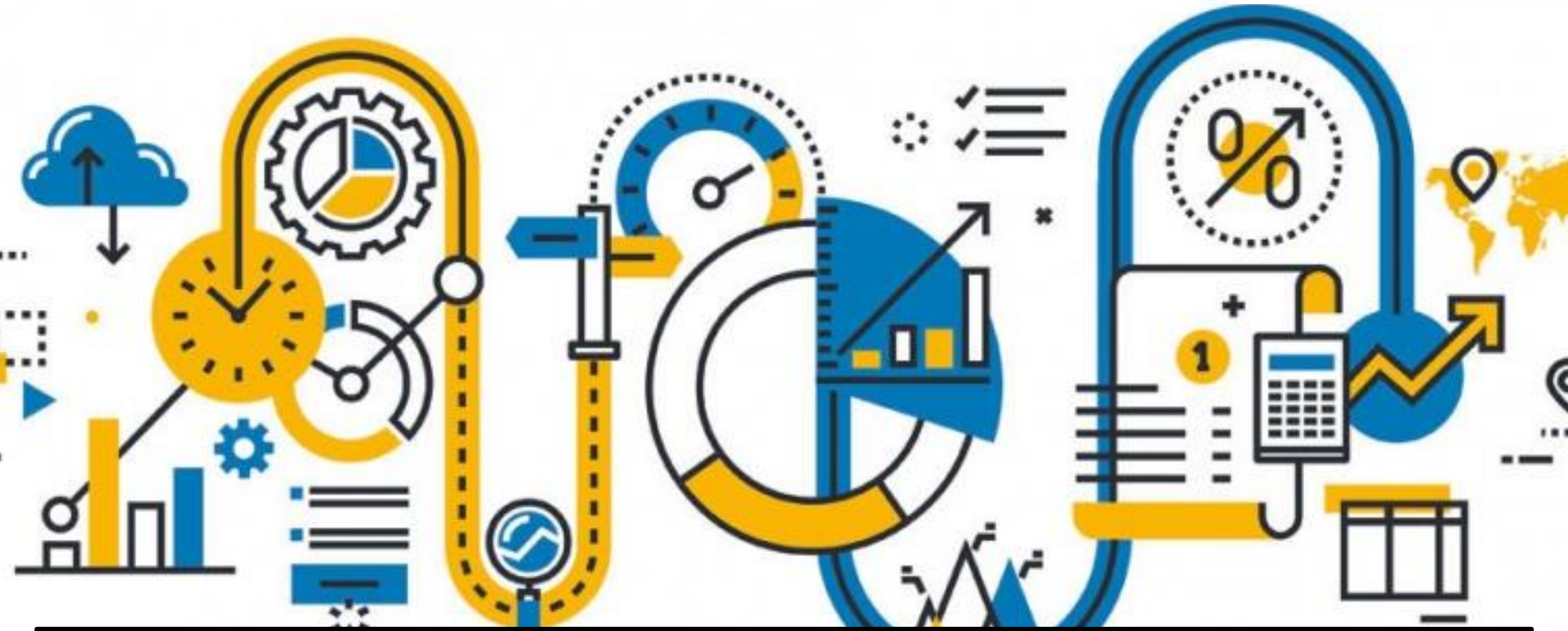
If Intellectual Property Rights can be shared

Fairly new concept in India

Market Study

To carry out commercial activities

Activities related to specific project



COMPLIANCES AND TAXES

COMPLIANCES FOR A FOREIGN COMPANY IN INDIA

A foreign company doing business in India is required to comply with the following requirements:-

- ✓ **Books of Accounts**
- ✓ **Maintain Employee Registers**
- ✓ **Prepare and file Annual Financial Statements by Chartered Accountants**
- ✓ **Auditing**
- ✓ **Compliances under Companies Act 2013 by Company Secretary**
- ✓ **Compliances that are sector specific**
- ✓ **Taxation**



COMPLIANCES FOR A FOREIGN COMPANY IN INDIA

In case of limited liability partnerships (LLPs), compliances under the Limited Liability Partnership Act, 2008 have to be complied with.

As per the Reserve Bank of India (RBI) Regulations, Branch Office/ Liaison Office/ Project Office have to obtain an Annual Activity Certificate ('AAC') from the Auditor to certify its activities during the year and the same has to be filed with RBI (through AD Bank) on an annual basis.



TAXATION SYSTEM IN INDIA



TAXATION SYSTEM IN INDIA



Taxation System in India is a three tier federal structure comprising of the Central Government, State Governments, and Local Municipal Bodies.



1. Direct Taxes:

Direct Tax is levied directly on individuals and corporate entities. This tax cannot be transferred or borne by anybody else. Examples of direct tax include income tax, wealth tax, gift tax, capital gains tax.

2. Indirect Taxes:

Indirect taxes are taxes which are indirectly levied on the public through goods and services. The sellers of the goods and services collect the tax which is then collected by the Government Bodies. For instance, customs duty is levied on goods imported into India from a foreign country.

3. GST:

The Goods and Services Tax (**GST**) subsumes many of the indirect taxes levied by State Governments and the Central Government under the GST Laws introduced in 2017.

GST has three components:

- **CGST:** stands for Central Goods and Services. The Central Government collects this tax on an intra-state (within the same state) supply of goods and services.
- **SGST:** stands for State Goods and Services Tax. The State Government collects this tax on an intra-state supply of goods and services.
- **IGST:** stands for Integrated Goods and Services Tax. The Central Government collects this for inter-state (between two or more states) sale of goods and services and on imports and exports.

OUR ROLE

We can act as a
'One Stop Shop' for
all regulations that
are required to be
complied with and
are detailed below:



OUR ROLE

1. Advice on Sector- Legal, Financial Business Consultancy and Taxation
2. Formation of Legal Entity
3. Setting up of Operations
4. Compliances
5. Negotiation for Client
6. Continued Professional Support from Legal Financial and Tax perspective
7. Filing of Tax Returns
8. Filing of Secretarial Compliances
9. Dispute Resolution





THANK YOU

For any further queries, please contact us at:

✉ contact@theindianlawyer.in

✉ theindianlawyer@gmail.com

☎ - +91 981 119 1142

☎ - +91 789 308 7474

🌐 - www.theindianlawyer.in