



NEWSLETTER ^{Weekly}

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SECURITIES AND EXCHANGE BOARD OF INDIA

1. Revised Norms for appointment of an independent third-party reviewer/ certifier for green debt security

SEBI has released a draft circular for public comment proposing revised norms for appointing an independent third-party reviewer for green debt securities. The primary objective is to align the requirements for green debt securities with those recently established for other ESG (Environmental, Social, and Governance) debt securities, such as social and sustainability bonds. The current circular for green debt securities lacks the detailed stipulations on independence, conflict of interest, and expertise that are present in the guidelines for other ESG bonds. This alignment seeks to create a uniform regulatory framework. The proposed changes would require the reviewer to be independent of the issuer and its management, be compensated in a way that prevents conflicts of interest and possess expertise in assessing ESG debt securities. Registered ESG rating providers would also be eligible for this role. The draft circular outlines the specific modifications to be made to the Master Circular for non-convertible securities and invites comments from the public until August 21, 2025, to finalize the new regulations.

For more information, you can access the SEBI circular here:

https://www.sebi.gov.in/legal/circulars/feb-2026/revised-norms-for-appointment-of-an-independent-third-party-reviewer-certifier-for-green-debt-security_100043.html

2. Ease of Doing Investment (EoDI)- Disclosure of registered name and registration number by SEBI regulated entities and their agents on Social Media Platforms (SMPs)

By Circular dated 26 February 2026, SEBI mandated that all entities regulated under Section 12 of the SEBI Act, 1992 and their agents must prominently disclose their registered name and SEBI registration number on social media platforms (SMPs) when posting securities market-related content. The requirement applies to stockbrokers, depository participants, RTAs, investment advisers, research analysts, mutual funds, AIFs, portfolio managers, REITs, InvITs, CIS and other regulated persons. Entities with single registration must display their registered name and number on the home page and at the beginning of each relevant content piece. Entities with multiple registrations must provide a web link listing all registrations on their home page and disclose the relevant registration at the beginning of specific content. Agents must disclose both the principal entity's and their own registration details. The circular, issued under Section 11(1), takes effect from May 1, 2026 to enhance transparency and investor protection.

For more information, you can access the SEBI circular here:

https://www.sebi.gov.in/legal/circulars/feb-2026/ease-of-doing-investment-eodi-disclosure-of-registered-name-and-registration-number-by-sebi-regulated-entities-and-their-agents-on-social-media-platforms-smps_100005.html

3. Valuation of physical Gold and Silver held by mutual fund schemes

By Circular dated February 26, 2026, SEBI revised the valuation methodology for physical Gold and Silver held by mutual fund schemes. Under the existing framework, Gold and Silver Exchange Traded Funds (ETFs) valued holdings based on AM fixing prices of the London Bullion Market Association (LBMA), adjusted for metric and currency conversions, transportation costs, customs duty, taxes, levies, and notional

premium or discount for domestic valuation. Following discussions in the Mutual Fund Advisory Committee, public consultation, and stakeholder deliberations, it was decided that polled spot prices published by recognized stock exchanges may be used for valuation. As stock exchanges operate under regulatory transparency and compliance norms, this approach aims to reflect domestic market conditions and ensure uniformity in valuation practices. Effective April 1, 2026, mutual funds must use polled spot prices used for settlement of physically delivered derivatives contracts, subject to SEBI (Mutual Funds) Regulations, 2026 and spot polling guidelines.

For more information, you can access the SEBI circular here:

https://www.sebi.gov.in/legal/circulars/feb-2026/valuation-of-physical-gold-and-silver-held-by-mutual-fund-schemes_100001.html

4. Categorization and Rationalization of Mutual Fund Schemes

The Securities and Exchange Board of India has issued a circular dated February 26, 2026, superseding Clause 2.6 of the Master Circular for Mutual Funds (June 27, 2024) and revising the categorization and rationalization framework for mutual fund schemes. Schemes are classified into Equity, Debt, Hybrid, Life Cycle Funds, and Other Schemes, with detailed asset allocation norms and uniform scheme descriptions prescribed for each category. The circular introduces portfolio overlap limits for sectoral/thematic equity schemes, mandates quarterly computation and phased realignment within three years, and requires monthly disclosure of category-wise portfolio overlaps. It standardizes naming conventions to ensure schemes remain “true-to-label” and prohibits return-focused words in scheme names. Solution Oriented Schemes are discontinued, with existing schemes to stop subscriptions and merge after SEBI approval. Medium duration debt funds may reduce portfolio duration under adverse situations with documented justification. All schemes must align nomenclature and parameters within six months.

For more information, you can access the SEBI circular here:

https://www.sebi.gov.in/legal/circulars/feb-2026/categorization-and-rationalization-of-mutual-fund-schemes_99983.html

MINISTRY OF FINANCE

1. India and France sign Amending Protocol to update Double Taxation Avoidance Convention (DTAC)

During the recent visit of the President of France to India, the Government of the Republic of India and the Government of the French Republic have signed a Protocol amending the India-France Double Taxation Avoidance Convention, signed on 29 September 1992 (‘India-France DTAC’).

The Amending Protocol provides full taxing rights in respect of capital gains arising from sale of shares of a company, to the jurisdiction where such company is a resident. The Amending Protocol also deletes the so-called Most-Favoured-Nation (MFN) Clause from the Protocol to the DTAC, thereby bringing to rest all issues relating to it. The Amending Protocol also modifies the taxation of income from dividends by replacing a single rate of 10% of tax with a split rate of 5% for those holding at least ten percent of capital and 15% of tax for all other cases. It also modifies the definition of ‘Fees for Technical Services’ by aligning it with the definition in India US Double Taxation Avoidance Agreement, and expands the scope of ‘Permanent Establishment’ by adding Service PE.

The Amending Protocol also updates the provisions on Exchange of Information and introduces a new Article on Assistance in Collection of Taxes, as per international standards. This would enable and facilitate seamless exchange of information and strengthen mutual tax cooperation between India and France. The Amending Protocol also incorporates within the DTAC, the applicable provisions of BEPS Multilateral Instrument (MLI), that had already become applicable consequent to the signing and ratification of MLI by India and France.

For more information, you can access the GOI press release here:

<https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=2231751®=3&lang=1>

2. Central Board of Indirect Taxes and Customs (CBIC) to host National Symposium on Customs Reforms and International Customs Day 2026 with the theme of ‘Customs protecting society through vigilance and commitment’

The Central Board of Indirect Taxes and Customs (CBIC) is hosting the **National Symposium on Customs Reforms, 2026**, and **International Customs Day, 2026**, in New Delhi, tomorrow.

Union Minister of State for Finance Shri Pankaj Chaudhary will preside over the International Customs Day 2026 along with Shri Arvind Shrivastava, Secretary, Department of Revenue; Shri Vivek Chaturvedi, Chairman, CBIC; and officials of Department of Revenue, Ministry of Finance, and CBIC, will also remain present.

The International Customs Day 2026 will witness screening of a short film on Customs Reforms; an audio-visual presentation and launch of Single Window SWIFT 2.0; release of the SWIFT 2.0 Booklet and the Digital Travellers Guide; and release of the revamped Atithi App.

The celebrations will also witness the stakeholder feedback from representatives of trade and industry. The event will also include the distribution of the WCO Certificate of Merit to distinguished officers (List in Annexure-I).

Prior to the International Customs Day 2026 celebrations, CBIC is also organising the National Symposium on Customs Reforms 2026.

Shri Arvind Shrivastava, Secretary, Department of Revenue, will preside over the National Symposium on Customs Reforms 2026 along with Shri Vivek Chaturvedi, Chairman, CBIC, for the session. The session will commence with remarks by the Member (Customs), CBIC, setting the context for the deliberations.

The Symposium will highlight India’s ongoing transformation in Customs administration, focusing on trust-based processes, digital governance, trade facilitation and ease of living for citizens.

The event will bring together senior government officials, policymakers, trade representatives, industry stakeholders and officers from across the country to deliberate on key reforms shaping the future of Indian Customs.

For more information, you can access the GOI press release here:

<https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=2232839®=3&lang=1>

3. Central Board of Indirect Taxes and Customs (CBIC) and Permanent Mission of India organise Special Trade Facilitation Sessions at World Trade Organisation in Geneva.

The Central Board of Indirect Taxes and Customs (CBIC), Government of India, along with Permanent Mission of India to the WTO in Geneva, organised special sessions on trade on 24th February 2026 on the sidelines of the meeting of the Committee on Trade Facilitation at the World Trade Organization (WTO) in Geneva.

The Special Secretary and Member (Customs), Shri Surjit Bhujabal led the Indian delegation at the CBIC sessions at WTO in Geneva. The event comprised of two focused sessions on Trade Facilitation and Capacity Building highlighting India’s transformative reforms under the WTO Trade Facilitation Agreement (TFA). The programme was also held in the run up to the 8th Trade Policy Review of India, due in July 2026. The event witnessed wide participation from WTO Members and Secretariat, with delegates from around 40 countries, reflecting strong interest in India’s experience and best practices.

India has notified 100% of its TFA commitments within the stipulated timelines. The progress reflects India’s sustained commitment to:

- Enhancing transparency
- Improving inter-agency coordination, and
- Simplifying cross-border trade procedures

The session on Capacity Building underscored India's proactive engagement in sharing its expertise with developing and least-developed countries, particularly from the Global South. Through the National Academy of Customs, Indirect Taxes & Narcotics (NACIN), India conducts structured training programmes for officers of Indian and foreign customs administration. The training courses undertaken by Central Revenue Control Laboratory (CRCL) of India for the

The event evoked a positive response from the partner countries and reaffirmed the importance of the WTO as a platform for exchange of national experiences and technical cooperation. In the spirit of "*Vasudhaiva Kutumbakam*" — the world is one family — India reiterated its commitment to strengthening trade facilitation frameworks and building capacities across developing countries.

For more information, you can access the GOI press release here:

<https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=2233001®=3&lang=1>

4. CGA launches Government Bank Dashboard and Government Bank Manual to Strengthen Compliance, Reduce Risk, and Enhance Accountability in handling government business by banks Real-Time Digital Monitoring to Enable Proactive Oversight and Performance Management

The Controller General of Accounts (CGA), Ms. T.C.A. Kalyani, launched two major initiatives aimed at strengthening the governance and efficiency of banks handling government transactions i.e. the Government Bank Dashboard and the Government Bank Manual Today in New Delhi.

The Government Bank Manual provides a comprehensive and standardized framework for banks for handling government business. It clearly defines operational procedures, reporting obligations, reconciliation timelines, and compliance requirements. Its objective is straightforward: reduce ambiguity, mitigate operational risk, and strengthen accountability across all stakeholders.

The Government Bank Dashboard introduces real-time, data-driven monitoring of critical banking functions wrt government business. It tracks key performance indicators such as remittance timelines, scroll compliance, reconciliation status, transaction success rates, and adherence to service-level standards. This represents a significant shift from reactive, post-facto corrections to proactive oversight and performance management.

Emphasizing the broader vision behind these initiatives, the CGA highlighted that the reforms institutionalize uniform procedures and objective benchmarks, while reinforcing shared responsibility in safeguarding public funds. The next phase of reforms will focus on deeper digital integration, strengthened cybersecurity safeguards, advanced analytics capabilities, and institutional capacity building — further modernizing the ecosystem of government banking operations.

For more information, you can access the GOI press release here:

<https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=2233653®=3&lang=1>

5. Two-day Workshop by DFS on Reservation Policy of Government of India and Accessibility for PwDs concludes today

The Department of Financial Services (DFS), Ministry of Finance, Government of India, DFS organised a two-day workshop on 27-28 February 2026 at the Bank of Baroda (BoB) Academy, Ahmedabad. The workshop was on the implementation of the Government of India's Reservation Policy in Public Sector

Banks (PSBs), Public Sector Insurance Companies (PSICs), Sectoral Regulators and Public Financial Institutions (PFIs), along with measures to enhance accessibility of financial services for Divyangjans (Persons with Disabilities).

The workshop was organised with the objective of strengthening institutional capacity to ensure uniform and effective implementation of reservation policies and welfare measures across public financial institutions. It also reaffirmed the Government's commitment in promoting inclusivity and equitable access to financial services.

The workshop was attended by senior functionaries from the Reserve Bank of India (RBI), Pension Fund Regulatory and Development Authority (PFRDA), Insurance Regulatory and Development Authority of India (IRDAI), representatives from all 12 Public Sector Banks, 7 Public Sector Insurance Companies and 7 Public Sector Financial Institutions.

Under the *Sugamya Bharat initiative*, a sensitisation session was conducted on accessibility standards and compliance requirements. This was followed by a roundtable discussion on legal provisions relating to accessibility, with participants deliberating on practical challenges, expectations versus ground realities, and sharing best practices for enhancing accessibility across institutions.

The workshop concluded with an interactive question-and-answer session, allowing participants to deliberate on operational challenges and actionable measures to further strengthen inclusivity, accessibility and uniform implementation of reservation policies across the financial services ecosystem.

For more information, you can access the GOI press release here:

<https://www.pib.gov.in/PressReleaseDetail.aspx?PRID=2233948®=3&lang=1>

INSOLVENCY AND BANKRUPTCY BOARD OF INDIA

1. Byju's insolvency case: Supreme Court issues notice, orders status quo in CoC dispute over impleadment rights

The controversy arises from the ongoing corporate insolvency resolution process (CIRP) of the ed-tech giant, which was admitted under Section 9 of the IBC. In August 2024, the resolution professional constituted a four-member CoC. Within 10 days, however, the CoC was reconstituted, with GLAS Trust Company LLC, which held 99.41% voting share, and Aditya Birla Capital Limited being dropped from the panel. Both creditors challenged their exclusion before the National Company Law Tribunal and succeeded in January 2025, securing their reinstatement to the CoC. Subsequently, a suspended director of the corporate debtor filed a fresh plea seeking the removal of GLAS Trust from the CoC.

During these proceedings, the CoC sought to implead itself as a party, contending that the dispute directly impacted its composition and functioning. The NCLT rejected the impleadment plea, observing that the CoC did not possess the legal character and that the controversy concerned only the creditor whose membership was under challenge. After its plea got rejected by NCLT, the CoC appealed to the NCLAT, which delivered a major ruling on the legal character of the CoC.

According to Bar and Bench, the Appellate Tribunal held that the CoC is a statutory creation and not a juristic person in the traditional sense. However, adopting a pragmatic approach, it allowed the CoC to litigate in its own name for disputes arising within the IBC framework. At the same time, the NCLAT upheld the NCLT's refusal to implead the CoC in the specific proceedings concerning the membership of GLAS Trust Company.

The 24 February 2026 judgement of the NCLAT's Chennai bench has now been challenged before the apex court by the CoC of Think & Learn Private Ltd, the parent company of Byju's.

For more information, you can access the article here:

[TCS, Infosys halt trips to Middle East as Dubai Airport closes down, employees advised to exercise caution | Company Business News](#)

2. NCLT approves Rs 700 cr resolution plan for Raigarh Champa Rail Infrastructure.

In a significant ruling that brings a five-year-long insolvency proceeding to a close, the National Company Law Tribunal (NCLT) in Hyderabad has approved the resolution plan submitted by JSW Energy Limited for Raigarh Champa Rail Infrastructure Private Limited. The order, passed on January 21, 2026, greenlights a resolution plan worth ₹700 crore, marking the end of a Corporate Insolvency Resolution Process (CIRP) that began in January 2021. The plan, which received 100% approval from the Committee of Creditors (CoC) in November 2025, was formally sanctioned by the two-member bench of Judicial Member Rajeev Bhardwaj and Technical Member Sanjay Puri.

The approval brings certainty to a process that was marred by delays and legal skirmishes. The CIRP, initiated by a petition from Axis Bank, saw multiple twists, including a change in the majority lender. JM Financial Asset Reconstruction Company (JMFARC) eventually became the sole member of the CoC after acquiring debt from various lenders, holding 78.59% of the voting share.

Under the terms of the approved plan, secured financial creditors, led by JMFARC with admitted claims of ₹543.62 crore, will receive ₹699.99 crore—a recovery of 129% of their admitted dues. This will be paid out over ten years, comprising ₹104.3 crore in upfront cash and ₹550 crore via debt instruments carrying interest of 8% for the first eight years and 10% thereafter. Operational creditors, including Axis Trustee Services, will receive their full admitted dues of ₹10.58 lakhs within 90 days.

For JSW Energy, the acquisition consolidates its position in the sector, bringing a rail infrastructure asset critical for coal evacuation under its control. For the creditors, the decade-long payout structure offers a steady, secured return, closing a chapter on a non-performing asset that had been stuck in resolution for over five years.

For more information, you can access the article here:

<https://insolvencytracker.in/2026/03/02/nclt-approves-rs-700-cr-resolution-plan-for-raigarh-champa-rail-infrastructure/>

RESERVE BANK OF INDIA

1. Reserve Bank of India (Non-Banking Financial Companies – Miscellaneous) Amendment Directions, 2026

The National Urban Co-operative Finance and Development Corporation Limited (NUCFDC) has been set up with a specific purpose - to function as an Umbrella Organisation (UO) for primary (urban) co-operative banks (UCBs) - with an overarching mandate to strength the UCB sector by providing various kinds of fund-based support and non-fund-based services to its member (shareholder) UCBs. 3. To achieve its objectives, it is necessary that NUCFDC grants membership to all the 1400-plus UCBs as early as possible. However, the statutory provisions contained in Section 42(2) of the Companies Act, 2013, read with Rules 14(2) of the Companies (Prospectus and Allotment of Securities) Rules, 2014, limits private placement offers to 200 persons in aggregate in a financial year

For more information, you can access the RBI notification here:

<https://rbidocs.rbi.org.in/rdocs/notification/PDFs/NT224C5E3A48EF30C441FA41991B5472A3F2E.PDF>

2. Workshop on Digital / Cyber Frauds

The Reserve Bank of India organized a Workshop on Digital / Cyber Frauds for the Executive Directors and Heads of Fraud Risk Management of 60 major banks on February 24 and 25, 2026 at the Reserve Bank's Central Office, Mumbai.

The Workshop formed part of the Reserve Bank's ongoing supervisory and developmental engagement with banks to address the incidence and increasing sophistication of cyber-enabled frauds. Senior Officers of Reserve Bank of India, Indian Cyber Crime Coordination Centre (I4C), Ministry of Home Affairs, Maharashtra Cyber Police, and from commercial banks and urban co-operative banks participated in the Workshop.

The Workshop emphasized the importance of robust governance and oversight arrangements, strong internal controls, well laid out processes and use of advanced technologies for the prevention and mitigation of cyber-enabled frauds. The need for close coordination among all stakeholders to effectively address the growing concerns arising from such frauds was also highlighted. Efforts required for conduct of focused customer awareness drives was also conveyed to the banks.

Select banks shared best practices and technological initiatives implemented by them for the prevention and mitigation of cyber-enabled frauds. The Workshop concluded with an open-house discussion during which participants shared their feedback and suggestions. The Reserve Bank reaffirmed its commitment to continued engagement with banks and other stakeholders and taking suitable measures to further strengthen the resilience and integrity of the Indian banking system.

For more information, you can access the RBI press release here:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=62290

3. RBI imposes monetary penalty on Mahindra & Mahindra Financial Services Limited

The Reserve Bank of India (RBI) has, by an order dated February 27, 2026, imposed a monetary penalty of ₹11.50 lakh (Rupees Eleven Lakh Fifty Thousand only) on Mahindra & Mahindra Financial Services Limited (the company) for non-compliance with certain directions issued by RBI on 'Fair Practices Code' and 'Internal Ombudsman for Regulated Entities'. This penalty has been imposed in exercise of powers conferred on RBI under Section 58G(1)(b) read with Section 58B(5)(aa) of the Reserve Bank of India Act, 1934.

The statutory inspection of the company was conducted by RBI with reference to its financial position as on March 31, 2025. Based on the supervisory findings of non-compliance with RBI directions and related correspondence in that regard, a notice was issued to the company advising it to show cause as to why penalty should not be imposed on it for failure to comply with the said directions.

After considering the company's reply to the notice and oral submissions made during the personal hearing, RBI found, inter alia, that the following charges against the company were sustained, warranting imposition of monetary penalty:

- i) The company levied revised foreclosure charges on certain accounts of borrowers without incorporating a suitable condition in their loan agreements; and
- ii) The company failed to ensure:
 - a. escalation of certain complaints, partly / wholly rejected by the company's Internal Grievance Redress Mechanism to its Internal Ombudsman within the prescribed time.

- b. communication of final decision to the complainant, within the prescribed time, in certain cases. This action is based on deficiencies in regulatory compliance and is not intended to pronounce upon the validity of any transaction or agreement entered into by the company with its customers. Further, imposition of this monetary penalty is without prejudice to any other action that may be initiated by RBI against the company.

For more information, you can access the RBI press release here:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=62308

4. Quarterly Basic Statistical Return (BSR)-1 on Credit by Scheduled Commercial Banks – December 2025

Today, the Reserve Bank released its web publication entitled ‘Quarterly Basic Statistical Return (BSR)-1 on Credit by Scheduled Commercial Banks (SCBs) - December 2025 on its ‘Database on Indian Economy’ portal (<https://data.rbi.org.in> >Homepage > Publications). It captures various classificatory characteristics of bank credit such as occupation/activity/organisational sector of the borrower, types of accounts and their interest rates based on account-level reporting. Data reported by SCBs {excluding Regional Rural Banks (RRBs)} are presented across bank groups, population groups and States.

For more information, you can access the RBI press release here:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=62304

5. Quarterly Basic Statistical Return (BSR)-2 on Deposits with Scheduled Commercial Banks - December 2025

Today, the Reserve Bank released the web publication ‘Quarterly Basic Statistical Return (BSR)-2 on Deposits with Scheduled Commercial Banks – December 2025’ on its ‘Database on Indian Economy’ portal³ (<https://data.rbi.org.in> Homepage > Publications).

Scheduled commercial banks (SCBs), excluding regional rural banks, report quarterly branch-wise data on type of deposits (current, savings and term), its institutional sector wise ownership, age wise distribution of deposits pertaining to individuals, maturity pattern, size, and interest rate range wise distribution of term deposits as well as number of employees in the ‘Basic Statistical Return’ (BSR) - 2. These data are released at disaggregated level across population groups⁴, bank groups, states, districts, and centres.

For more information, you can access the RBI press release here:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=62302

6. Renewal of the Bilateral Swap Arrangement between Japan and India

Japan and India renewed the Bilateral Swap Arrangement (BSA) effective from February 28, 2026.

The Bank of Japan, acting as the agent for the Minister of Finance, Japan, and the Reserve Bank of India signed the third Amendment and Restatement Agreement of the BSA. The BSA is a two-way arrangement where both authorities can swap their local currencies in exchange for the US Dollar. The size of the BSA remains unchanged, that is, up to 75 billion US Dollars.

Japan and India believe that the BSA, which aims to strengthen and complement other financial safety nets, will further deepen financial cooperation between the two countries and contribute to regional and global financial stability.

For more information, you can access the RBI press release here:

https://www.rbi.org.in/Scripts/BS_PressReleaseDisplay.aspx?prid=62311

You may send your suggestions at niyati@asalegal.in

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