

Budget 2026

Key Highlights



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Contents

- 1. Economic Performance & Budget Financials**
- 2. Direct Taxes**
- 3. The Foreign Asset Disclosure Scheme, 2026**
- 4. Black Money Act**
- 5. Indirect Taxes**
 - Goods & Services Tax / Excise**
 - Customs**

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This document summarizes the key indicator of Budget Performance and key proposals of the Finance Bill, 2026

However, this publication is not intended to give legal, tax, accounting or other professional advice

Expert guidance may be sought before acting upon the proposals.



Economic Performance & Budget Financials

Economic Performance

Key Indicators

Particulars	2022-23	2023-24	2024-25	2025-26
Growth in %				
-GDP (factor cost, constant prices)	7.61	9.19 ^{re}	6.49 ^{pe}	7.41 ^{ae}
-Currency in circulation (₹ in lakh crores)	33.79	35.11	37.24	39.24 ^a
-Schedule Commercial Bank Credit (Growth Rate)	15	20.16	11.03	7.95 ^b
Imports (at C.I.F , in USD billion)	721.364	686.354	729.028	378.408 ^c
Export (at F.O.B, in USD billion)	456.073	441.443	442.082	222.078 ^c
Inflation in % (Annual CPI)	6.1	4.3	3.54	4.29 ^d
Forex reserves (₹ in billion)	47542.64	53912.55	57121.41	61812.79 ^a
Net Foreign Investment (FDI/ FII/ FPI, in USD billion)	22.83	54.23	4.52	3.60 ^c
Exchange Rate(INR/USD) (annual average)	80.36	82.79	84.58	88.83 ^e

re: Revised Estimates, pe: Provisional, ae: Advance Estimates, a: as on December, 2025, b: as on 15th December, 2025
c: Preliminary (April-September 2025), d: April-December 2025 (simple average), e: Provisional (as on November, 2025)

Budget Financials

Key Budget Financials

(Rs. in Crores)

Particulars	2024-25 (Actuals)	2025-26 (B.E.)	2025-26 (R.E.)	2026-27 (B.E.)
1. Revenue Receipt	3036619	3420409	3342323	3533150
2.Capital Receipts	1616249	1644936	1622519	1814165
3.Total Receipt (1+2)	4652867	5065345	4964842	5347315
4. Total Expenditure(5+6)	4652867	5065345	4964842	5347315
5. Revenue Expenditure	3600914	3944255	3869087	4125494
6. Capital Expenditure	1051953	1121090	1095755	1221821
7. Revenue Deficit(5-1)	564296	523846	526764	592344
As a percentage of GDP	-1.7	-1.5	-1.5	-1.5
8.Effective Revenue Deficit(7-Grants in Aid for Creation of capital Assets)	291640	96654	218613	99642
As a percentage of GDP	-0.9	-0.3	-0.6	-0.3
9.Fiscal Deficit{4-(1+Recoveries of Loan + Other receipts)}	1574431	1568936	1558492	1695768
As a percentage of GDP	-4.8	-4.4	-4.4	-4.3
10. Primary Deficit (9-Interest Payments)	458856	292598	284154	291796
As a Percentage of GDP	-1.4	-0.8	-0.8	-0.7

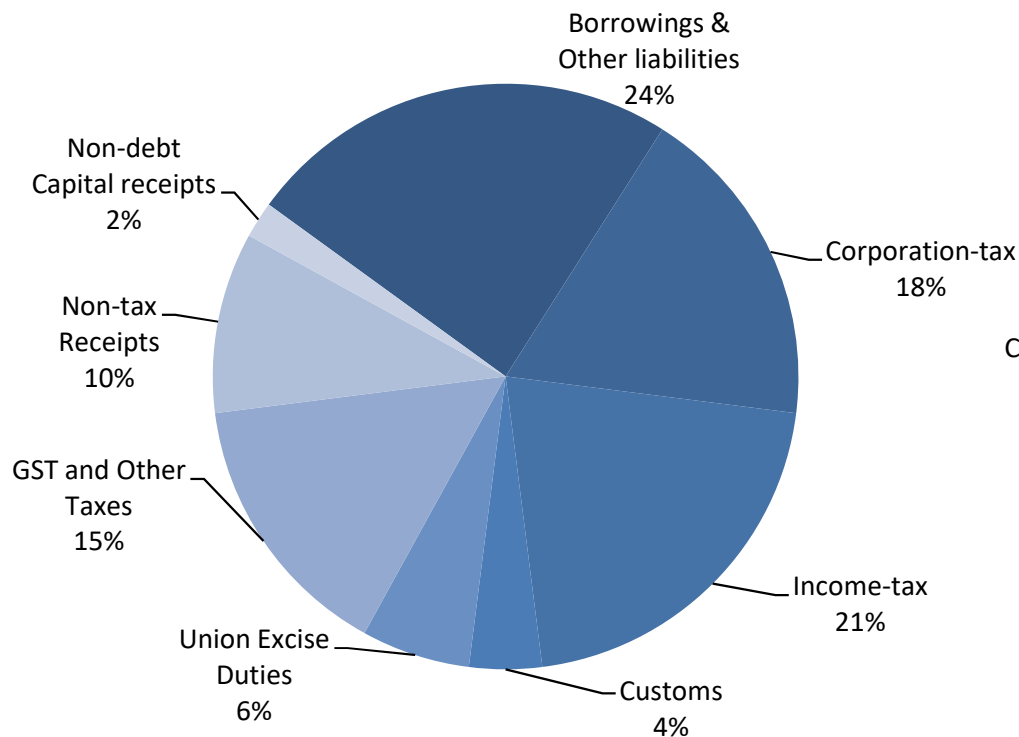
B.E. Budget Estimate, R.E. Revised Estimates

** i)The GDP for FY 2026-27 is estimated at Rs.3,93,00,393 crore which is 10% over the Advance estimates for FY 2025-26 of Rs.3,57,13,886 crore released by NSO ii)Individual items in this document may not sum up to the totals due to rounding off. iii) Figures in parentheses are percentages of GDP.

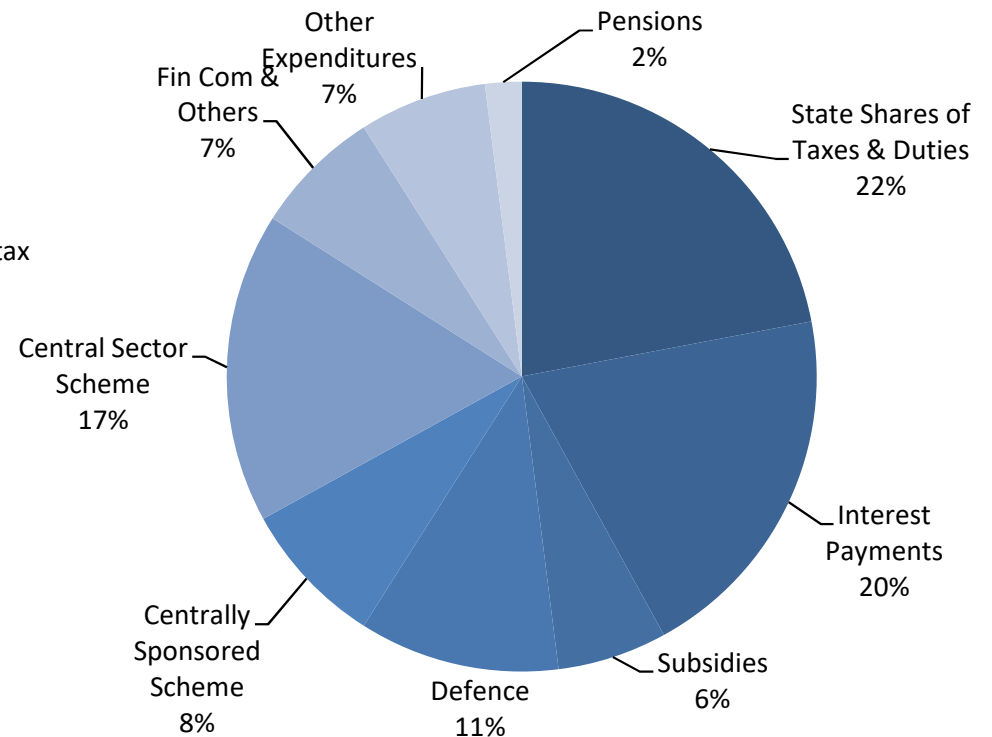
Budget Financials

Where the Rupee comes from & Where the rupee goes to

Where the Rupee comes



Where the Rupee Goes



Key Policy Announcements

Semi Conductor Sector:

- ❖ **India's Semiconductor Mission (ISM) 2.0** to be Introduced to expand and strengthen India's Semiconductor Ecosystem.
- ❖ ISM 2.0 to focus on manufacturing of equipment and materials, design full-stack Indian IP, and fortify supply chains. (ISM 1.0 was focused on establishing fabrication and assembly unit).

Electronic Components Manufacturing:

- ❖ **The Electronics Components Manufacturing Scheme**, launched in April 2025 with an outlay of ₹22,919 crore, already has investment commitments at double the target. The Government has proposed to increase the outlay to ₹40,000 crore to capitalise on the momentum.

Key Policy Announcements

Renewable Energy Sector:

- ❖ Scheme to adopt **Carbon capture utilization and storage(CCUS)** with an outlay of ₹20000 crores over the next 5 years, which will achieve higher readiness levels in end-use applications across five industrial sectors, including, power, steel, cement, refineries and chemicals.

Chemical Industry:

- ❖ To enhance domestic chemical production and reduce import-dependency, the government will launch a Scheme to support States in establishing **3 dedicated Chemical Parks**.

Key Policy Announcements

Financial Sector:

- ❖ Incentive of ₹100 Crores for **single issuance of Municipal Bonds** of more than ₹1000 Crores. However, the Current Scheme under AMRUT will continue.
- ❖ Comprehensive Review of **Foreign Exchange Management(FEMA)** (Non-Debt Instruments) Rules.

Service Sector:

- ❖ **Orange Economy:** Initiative has been taken to set up AVCG Content Creator labs in 15000 secondary schools and 500 colleges.
- ❖ **Medical Tourism:** Schemes to support states in establishing 5 Hubs for Medical Value Tourism in partnership with the private sector.

Key Policy Announcements

MSMEs:

- ❖ **Equity Support:** Dedicated ₹10,000 crore SME Growth Fund along with Top up of Self-Reliant India Fund(2021) with ₹2,000 crore.
- ❖ **Liquidity Support through TReDS:** Mandate TReDS as the transaction settlement platform along with mandate credit guarantee support mechanism through **CGTMSE** for **invoice discounting** on TReDS platform.
- ❖ **Professional Support:** Government to facilitate Professional Institution to develop “Corporate Mitras” especially in Tier-II and Tier-III Towns to help MSMEs to meet compliance requirements at affordable costs.



Direct Taxes

Corporate Taxation

❖ IFSC Incentives:

- The deduction period for the IFSC unit & OBUs (Offshore Banking Unit) will
 - increase to 20 consecutive years out of 25 years
 - increase to 20 consecutive years.
 - (earlier the deduction period for IFSC is 10 consecutive years out of 15 years and for OBUs is 10 consecutive years)
- After the expiry of the deduction period it will be tax at rate of 15%.
- These amendments will come into effect on 1st April 2026 and will apply to the tax year 2026-27 and subsequent tax years.

Corporate Taxation

❖ Special Economic Zone :

- The newly established Units in Special Economic Zones can take benefit of special provisions of section 144 even if the entity is opting for the new tax regime (earlier deduction was not allowed under new tax regime)

❖ Employer Contribution to welfare fund

- Employers can claim a deduction for employee contributions credited to welfare funds by the due date.
- Employer's Income tax return filing date to be considered due date (earlier due date was not defined)

Co-operative Society

❖ Income from investment:

- The Deduction of dividend from the gross total income of a federal co-operative society will be allowed if :
 - i. The dividend arising out of investment has been recorded in books of account on or before the 31st January, 2026.
 - ii. Dividend has been distributed at least one month before the due date of filing return of income.
- These deduction of dividends will allowed for 3 years i.e till tax year 2028-29.
- The federal co-operative society also includes the multi state co-operative society.

Buy-Back of shares

- ❖ Buy-Back of shares now to be taxed as Capital Gains (earlier taxed as dividend).
- ❖ Additional Capital Gain for Promoter
- ❖ **Promoters to be liable for additional capital gain on buy-back gain as follows:**

Nature of Income	Tax Rate (Promoter is a Domestic Company)	Tax Rate (Promoter is other than Domestic Company)
Short-term capital gains (on buy-back)	2%	10%
Long-term capital gains (on buy-back)	9.5%	17.5%

- ❖ “Promoter” also includes a person who holds, directly or indirectly, more than 10% of the shareholding in the company.

Securities Transaction Tax / Dividend

❖ Rates of STT under of Finance Act 2004 :

Particulars	Existing Rates	Proposed Rates
Options Premium	0.1%	0.15%
Futures	0.02%	0.05%
Options Exercised	0.125%	0.15%

❖ Interest Deduction on Dividend Discontinued:

- No deduction shall be allowed in respect of any interest expenditure incurred for earning dividend income or income from units of mutual funds.
- Earlier deduction of interest expense incurred was allowed upto 20% of Dividend income or income from units.

Transfer Pricing / Tax Audit

❖ Tax Audit:

- Fee for failure to get accounts audited for any tax year or years revised:

Existing (Penalty)	Proposed (Fee)
Lower of: 0.5% of total sales Or ₹1,50,000	₹75,000 for delay up to 1 month And ₹1,50,000

❖ Failure to furnish report:

- Fee for failure to furnish a report from an accountant as required by section 172:

Existing (Penalty)	Proposed (Fee)
₹100000	₹ 50000 for delay up to 1 month And ₹ 100000

Set Off & Carry Forward

❖ Long Term Capital Loss:

- Long term capital losses (LTCL) incurred upto 31st March 2026 can be set off against any capital gain (including STCG) for 8 tax year. (Earlier, Long term capital losses could be set off against only long term capital gain)
- This is one time relief applicable from tax year 2026- 27.
- However, LTCL incurred after 1st April, 2026 can be set off only against long term capital gain.

Sovereign Gold Bonds

- ❖ The exemption on redemption of Sovereign Gold Bonds issued by the Reserve Bank of India under the Sovereign Gold Bond Scheme, 2015 to be available only when the bonds are :
 - Subscribed at the time of original issue; and
 - Held continuously until maturity.
- ❖ Hence, redemption of Sovereign Gold Bonds from secondary market will be now be taxed.

Exemptions

❖ Electronics Manufacturing Company (w.e.f 1st April, 2026):

Income Exemption	Applicable to	Conditions	Exemption Validity
Any income arising on account of providing <ul style="list-style-type: none">• Capital goods,• Equipment or• Tooling to contract manufacturer being a company resident in India	A foreign company providing capital goods, equipment or tooling to the contract manufacturer for use in electronic manufacturing in India	<ul style="list-style-type: none">• Ownership of such capital goods, equipment or tooling remains with the foreign company;• such capital goods, equipment or tooling is under the control and direction of the contract manufacturer;• The contract manufacturer produces electronic goods on behalf of the foreign company for a consideration.	Such exemption shall be available upto tax year 2030-31

Exemptions

❖ Data Centre Services (w.e.f 1st April, 2026):

Income Exemption	Conditions	Exemption Validity
Any income accruing or arising in India or deemed to accrue or arise in India by way of procuring data centre services from a specified data centre*.	<ul style="list-style-type: none">• Such foreign company is notified by the Central Government;• Such foreign company does not own or operate any of the physical infrastructure or any resources of the specified data centre;• All sales by such foreign company to users located in India are made through a reseller entity being an Indian company;• Such foreign company maintains and furnishes such information in such form and manner, as may be prescribed.	Such exemption shall be available upto tax year ending 31 st March, 2047

* **Specified Data center** means specified data center which is—

- set up under an approved scheme and is notified in this behalf by the Central Government in the Ministry of Electronics and Information Technology; and
- Owned and operated by an Indian company.

Tax deducted at source

❖ Purchase of immovable property for non-resident:

- Resident individual and HUF are now not required to obtain TAN to deduct TDS in respect of any consideration on transfer of any immovable property, where the seller is non resident.
- This amendment will take effect from 1st day of October, 2026.

❖ Depository - Form 15G/15H:

- Non-deduction of TDS on units, interest and dividend in respect of listed securities permissible for eligible investor.
- Eligible investors holding listed securities in demat form can file a single declaration with the depository.
- This will forward to payers, by depository for non-deduction of TDS (w.e.f 1st day of April, 2027)

Tax Collected at Source

❖ TCS - Tax Rate changes:

Particulars	Existing TCS Rate	Proposed TCS Rate (w.e.f. 01-04-2026)
Sale of alcoholic liquor for human consumption	1%	2%
Sale of tendu leaves	5%	2%
Sale of scrap	1%	2%
Sale of minerals, being coal or lignite or iron ore	1%	2%
Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts >10 lakhs	(a) 5% for purposes of education or medical treatment; (b) 20% for purposes other than education or medical treatment.	(a) 2% for purposes of education or medical treatment; (b) 20% for purposes other than education or medical treatment.

Tax Collected at Source

❖ TCS changes in LRS / Foreign remittance:

Particulars	Existing TCS Rate	Proposed TCS Rate (w.e.f. 01-04-2026)
Sale of “overseas tour programme package” including expenses for travel or hotel stay or boarding or lodging or any such similar or related expenditure.	(a) 5% of amount or aggregate of amounts <10 lakhs; (b) 20% of amount or aggregate of amounts >10 lakhs.	2%
Remittance under the Liberalised Remittance Scheme of an amount or aggregate of the amounts >10 lakhs	(a) 5% for purposes of education or medical treatment; (b) 20% for purposes other than education or medical treatment.	(a) 2% for purposes of education or medical treatment; (b) 20% for purposes other than education or medical treatment.

Return of Income

❖ Due Date of filing Return of Income:

Person	Existing	Proposed
a. Company b. Assesse (other than company) and partner of the firm whose accounts required to be audited under this Act or the spouse of such partner (if section 10 applies to such spouse)	31 st October	31 st October
Assesse having income from profits and gains of business or profession or partner of the firm whose accounts are not required to be audited under this Act or the spouse of such partner(if section 10 applies to such spouse)	31 st July	31 st August
Any other Assesse	31 st July	31 st July

Return of Income

❖ Due Date of filing Revised Return:

Existing	Proposed [w.e.f. 01/4/2026]
9 months from the end of relevant tax year i.e. 31 st December	12 months from the end of relevant tax year i.e 31 st March of following year

❖ Updated Return:

- A notice issued under section 280 requires to file an updated return for the tax year specified in such notice.
- The taxpayer to pay additional income tax of 10% of aggregate of tax and interest payable over and above applicable rate.

Assessment Procedure

❖ Search/Seizure – Block Assessment:

Existing	Proposed [w.e.f. 01/4/2026]
Order shall be passed within 12 months from the end of quarter in which the last of the authorisations for search was executed or requisition was made	Order shall be passed within 18 months from the end of quarter in which the search was initiated or requisition was made

Offences & Prosecution

❖ Failure to pay tax collected by assessee:

- Person fails to pay the tax collected by him to credit of the Central Government as required by section 397(3)(a), he shall be punishable with:

Particulars	Existing	Proposed [w.e.f. 01-04-2026]		
Criteria		Tax Amount > Rs.10 lacs upto 50 lacs	Tax Amount > Rs.50 lakhs	In other cases
Imprisonment	Rigorous imprisonment for 3 months to 7 years	Simple imprisonment for term upto 6 months	Simple imprisonment for upto 2 years	-
Fine	Fine	Fine	Fine	Fine
Applicability	Both of above	Either-or-both of above	Either-or-both of above	-

Offences & Prosecution

❖ Wilfully attempts to evade tax, penalty or interest by assessee:

- Person willful attempts to evade any tax, penalty, interest chargeable or imposable or under report his income under this Act, he shall be punishable with:

Particulars	Existing		Proposed (w.e.f. 01-04-2026)		
Criteria	Amount > Rs. 25 Lacs	In other cases	Amount >Rs.10 lacs upto 50 lacs	Amount >Rs.50 lakhs	In other cases
Imprisonment	Rigorous imprisonment for 6 months to 7 years	Rigorous imprisonment for 3 months to 2 years	Simple imprisonment for term upto 6 months	Simple imprisonment for upto 2 years	-
Fine	Fine	Fine	Fine	Fine	Fine
Applicability	Both of above	Both of above	Either-or-both of above	Either-or-both of above	-

Offences & Prosecution

❖ Failure to furnish returns of income:

- Person willfully fails to furnish returns of income within due date, or notice given under section 268 or section 280, he shall be punishable with:

Particulars	Existing		Proposed [w.e.f. 01-04-2026]		
Criteria	Amount of tax > Rs.25 Lacs	In other cases	Amount of tax >Rs.10 lacs upto 50 lacs	Amount of Tax >Rs.50 lakhs	In other cases
Imprisonment	Rigorous imprisonment for 6 months to 7 years	Rigorous imprisonment for 3 months to 2 years	Simple imprisonment for term upto 6 months	Simple imprisonment for upto 2 years	-
Fine	Fine	Fine	Fine	Fine	Fine
Applicability	Both of above	Both of above	Either-or-both of above	Either-or-both of above	-

Offences & Prosecution

❖ Failure to furnish returns of income in search cases:

- Person willfully fails to furnish the return of income which is required to be furnished by notice under section 294(1)(a), he shall be punishable with:

Particulars	Existing	Proposed [w.e.f. 01-04-2026]		
Criteria		Tax Amount >Rs.10 lacs upto 50 lacs	Tax Amount >Rs.50 lakhs	In other cases
Imprisonment	Rigorous imprisonment for 3 months to 3 years	Simple imprisonment for term upto 6 months	Simple imprisonment for upto 2 years	-
Fine	Fine	Fine	Fine	Fine
Applicability	Both of above	Either-or-both of above	Either-or-both of above	-

Penalty and prosecution

❖ Immunity from prosecution:

- Provision of immunity to also be extended to cases of under – reporting of income in consequence of misreporting. The taxpayer required to pay an additional income-tax of 100% of the amount of tax payable in lieu of the penalty.
- Further, immunity provision to be extended to income from unexplained credits, unexplained investment, unexplained assets, etc. However, the taxpayer to pay an additional income-tax of 120% of the amount of tax payable in lieu of penalty.

❖ Penalty for not reporting of crypto-assets:

- Penalty for non - furnishing of statements to tune of Rs 200 per day
- Penalty for Rs. 50,000 for inaccurate particulars and failure to correct such inaccuracy.

Others

❖ Unexplained Credits/investment/Assets/Expenditure :

- Tax Payable @ 30% over & above the applicable tax rate (earlier 60% tax over & above applicable tax rate was payable).

❖ Not furnishing statement of financial transactions:

- Applicable u/s 508(1), to stock exchange, depository, registrar etc.
- Fee for failure to furnish such statement shall be a sum of ₹ 200 for every day for which failure continue and such fee shall not exceed a sum of ₹ 1,00,000.



The Foreign Asset Disclosure Scheme

The Foreign Assets Disclosure Scheme

- ❖ The Foreign Assets of Small Taxpayers Disclosure Scheme, 2026 has been introduced.
- ❖ **Applicable to:**
 - Resident in India, or
 - Non-Resident / Not Ordinarily Resident (NOR) but was resident in India in:
 - the previous year to which the undisclosed foreign income relates, or
 - the previous year in which the undisclosed foreign asset was acquired
- ❖ **Declaration to made:**
 - Any person may make a declaration in respect of any income or asset referred to in section 117, where-
 - he has not furnished a return of income
 - he has not disclosed such asset or income in the return of income
 - Such asset or income has escaped assessment

The Foreign Assets Disclosure Scheme

❖ Amount payable by Declarant :

Type of Asset or Income	Amount Payable	Condition
(a) Undisclosed asset located outside India or (b) Undisclosed foreign income	Aggregate of: a) Tax @ 30% of the value of undisclosed foreign asset b) Tax @ 30% of undisclosed foreign income c) Amount equal to 100% of the tax determined in (a) and (b) above	The aggregate value (undisclosed asset located outside India and undisclosed foreign income) \leq ₹1 crore
(a) Asset located outside India when assessee was non-resident acquired from income accruing outside India, or (b) Asset located outside India acquired from income already taxed in India, but not disclosed in return.	₹1,00,000	Value of asset located outside India \leq ₹5 crores



Black Money Act

Black Money Act, 2015

❖ Exemption from penalty under section 49 & 50

Particulars	Existing	Proposed (w.e.f 1 st October 2024*)	Asset Covered for exemption from penalty
Penalty for failure to furnish return by person being resident but not ordinarily resident in India, of income in relation to foreign income or assets. (Section 49)	Penalty applicable irrespective of value of undisclosed foreign assets	Penalty applicable if value of undisclosed foreign assets exceeds Rs.20,00,000	Foreign assets other than immovable property
Penalty for failure to furnish information or for furnishing inaccurate particulars of foreign assets by person being resident not ordinarily resident in India. (Section 50)	Penalty applicable irrespective of value of undisclosed foreign assets	Penalty applicable if value of undisclosed foreign assets exceeds Rs.20,00,000	Foreign assets other than immovable property

* Retrospectively



Goods and Service Tax

Goods and Service Tax

❖ Value of Taxable Supply – Discount:

- Post sale discounts not to be included in value of supply
- The earlier requirement of discount terms in an agreement is replaced by the requirement to issue a credit note after the supply
- Reversal of the related ITC by the recipient of supply to be ensured.

❖ Refund of Tax:

- Refund of Tax paid shall be provided in case of goods being exported out of India irrespective of any threshold (currently threshold of Rs. 1000 is in force)

Goods and Service Tax

❖ Place of Supply:

- For Intermediary services, the location of recipient proposed to be the place of supply. Currently the location of supplier is place of supply.
- Hence, intermediary services provided to foreign business are now covered in zero rated supplies.



Customs

Customs

❖ Advance Ruling:

- Advance ruling under sub-section (1) of that section shall remain valid for a period of five years or till there is a change in law or facts on the basis of which the advance ruling has been pronounced, whichever is earlier. (Previously, it was valid for three years.)

❖ Fishing:

- Indian-flagged fishing vessels operating beyond India's territorial waters can bring fish harvested into India duty-free. Fish landed at a foreign port is treated as export.
- Rules to prescribe the form and manner of declaring fish harvested, including custody, examination, assessment of duty, clearance, transit, or trans shipment etc.

Customs – Baggage Rule

❖ Allowance to Resident & Tourist of Indian origin:

Duration of stay abroad	Articles allowed free of duty(As per Rule-6 of Baggage Rules,2016)	Duration of stay abroad	Articles allowed free of duty(As per Rule-7of Baggage Rules,2026)
From 3 months to 6 months	Rs.60,000	From 3 months upto 12 months	Rs. 1,50,000
From 6 months upto 1 year	Rs. 100,000		
Minimum stay of one year during the preceding two years.	Rs. 2,00,000	Minimum stay of one year during the preceding two years.	Rs. 3,00,000
Minimum stay of two years or more.	Rs.5,00,000	Minimum stay of two years or more.	Rs.7,50,000

Customs – Baggage Rule

❖ Duty Free Allowances:

Passenger Category	Mode of Arrival	Custom Baggage Declaration Regulation,2013	Custom Baggage (Declaration and Processing) Regulation,2026
Indian resident / Indian origin / Foreigner (non-tourist visa) (excluding infants)	Air / Sea	Rs.50,000	Rs.75,000
Tourist of foreign origin (excluding infants)	Air / Sea	Rs.15,000	Rs.25,000
All passengers	Land	Nil	Nil

Customs – Changes in BCD

❖ New Tariff Lines created:

Commodity	Rate of Duty
Battery Separators	5%
Refrigerated containers	5%
Cranberry products	10%
Tungsten (wolfram) bars and rods, other than those obtained simply by sintering, profiles, pates, sheets, strip and foil	5%
Krill, frozen	15%
Pecan Nuts	30%

*** Effective from 01-05-2026**

Customs – Changes in BCD

Metal Scrap & Waste	Existing	Proposed	Movement
Lead waste and scrap*	5%	0%	↓
Zinc Waste and scrap*	5%	0%	↓
Cobalt powder*	5%	0%	↓

Power	Existing	Proposed	Movement
All goods for generation of nuclear power**	7.5%	0%	↓
Control and Protector Absorber Rods, and Burnable Absorber Rods, for generation of nuclear power**	7.5%	0%	↓

* Effective from 01-05-2026

** Effective from 02-02-2026

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Customs – Changes in BCD

Chemical Products	Existing	Proposed	Movement
Polymers of vinyl chloride or of other halogenated olefins in primary forms	10%	7.5%	↓
Lithium carbonates	7.5%	0%	↓
Methyloxirane (Propylene oxide)	5%	2.5%	↓

Personal Use	Existing	Proposed	Movement
All dutiable goods, imported for personal use (Effective from 01.04.2026)	20%	10%	↓

*** Effective from 01-05-2026**

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