



Thinking Beyond

Monthly Newsletter

A knowledge sharing initiative

May 2025



Follow us on :

**"GST on Societies/ Clubs and its Members – Is History repeating
Itself or a new chapter in the making?"**



CA Ravi Kumar Somani
[Partner, H N A & Co LLP]



CA Ritu Mehta
[Asst. Manager, H N A & Co. LLP]

The transactions between society/ clubs and its members have seen unending litigation under the erstwhile Indirect Taxes regime and the same is also continuing in the GST regime. Taking cue of the judicial precedents and the principles enunciated in the past, the article aims to cover the taxability of transactions/ activities carried out between a member and a club/ society and whether it constitutes a supply as per section 7 of the GST Act and whether the same passes the tests of constitutionality to be eligible for levy of tax under GST.

Discussion and Analysis of the Legal Position under the GST law:

[Read More](#)



CA Shilpi Jain
[Partner, H N A & Co LLP]



CA Vinay Kumar
[Deputy Manager]

Common mistakes while filing RoDTEP Annual Return

If the RoDTEP claim of an exporter exceeds Rs. 1 crore, he is required to file the ARR within 31st March of the subsequent financial year. For FY 2023-24, the due date to file this return is extended till 30 June 2025¹. Since this is a new return and involves estimations and assumptions, the exporters and consultants are still familiarizing themselves with the process and computation methods. This increases the chances of inadvertent errors, and wrong filings which may lead to a situation of refund or surrender of RoDTEP claims. This article summarizes few common mistakes the exporters could make while making the estimates and assumptions required for filing the ARR.

FEW COMMON MISTAKES WHILE FILING RODTEP RETURNS

- **Allocation of duties and taxes:**
- **Number of RoDTEP Returns to be filed:**
- **Calculation of excise duty and VAT on fuel and related disclosures**
- **Calculation of electricity duty**
- **Calculation of GST embedded in purchases from unregistered dealers**

[Read More](#)

Special Legal Update on ‘Indirect Taxes May 2025’

Part 1

- Refund of Compensation Cess Allowed Even Where Export with Payment of IGST Refund Has Been Processed
- GST Liability Cannot Be Shifted to Recipient by Way of Agreement - RCM Applicable Only When Notified
- General Penalty Under Section 125 Not Applicable When Late Fee Has Been Prescribed for Delayed Filing of Return Under Section 47(2)
- Scope Of Scrutiny Under Section 61 Is Limited - Cannot Be Used to Question Declared Sale Price

[Read More 1](#)

Part 2

- GST On Services Rendered by Association to Its Members Held to Be Unconstitutional– Statutory Amendment Is Beyond the Constitutional Provisions
- Affiliation Fees Charges by Universities Held to Be Exempted From GST
- GST Not Applicable on Solatium Paid Towards Land Acquisition: Karnataka HC

[Read More 2](#)

HNA Updates – May 2025 – Analysis of GST and Custom Updates

Part 1

- Applicability of GST on certain services.
- Others changes
- Custom Notifications (Tariff)
- Custom Notifications (Non-Tariff)

[Read More](#)

Part 2

- Applicability of GST on certain services.
- Others changes
- Custom Notifications (Tariff)
- Custom Notifications (Non-Tariff)
- DGFT Notifications
- Other changes

[Read More](#)

Sl. No	Date	Functionality	Particulars
1	01-05-2025	<u>Gross and Net GST revenue collections for the month of April 2025</u>	The Gross and net revenue for the month of April-25 was declared. The same can be checked by clicking on – <u>April 2025 Collections</u>
2	01-05-2025	<u>Reporting of HSN codes in Table 12 and list of documents in table 13 of GSTR-1/1A</u>	Vide Notification No. 78/2020 – Central Tax dated 15th October 2020, it is mandatory for the taxpayers to report minimum 4 digits or 6 digits of HSN Code in table-12 of GSTR-1 on the basis of Aggregate Annual Turnover (AATO) in the preceding Financial Year. To facilitate the taxpayers, these changes are being implemented in a phase-wise manner on GST Portal wherein Phase 2 was implemented on GST Portal effective from 01st November 2022. In continuation of the phase wise implementation, Phase-3 of reporting of HSN codes in Table 12 of GSTR-1 & 1A shall be implemented from May 2025 return period. Further, table 13 of GSTR-1/1A is also being made mandatory for the taxpayers from the said tax period. For detailed advisory <u>please click here</u>
3	01-05-2025	<u>Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of SIKKIM</u>	It is advised to keep the following key points in mind during the registration process. 1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

		<ol style="list-style-type: none"> 2. The above-said functionality has been developed by GSTN. It has been rolled out in Sikkim on 1st May, 2025. 3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail, <ol style="list-style-type: none"> (a) A Link for OTP-based Aadhaar Authentication OR (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail) 4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process. 5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail. 6. The feature of booking an appointment to visit a designated GSK is being enabled for the applicants of Sikkim and the applicants can book slots from 1st May, 2025. 7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule. 8. At the time of the visit of GSK, the applicant is required to carry the following details/documents <ol style="list-style-type: none"> (a) a copy (hard/soft) of the appointment confirmation e-mail (b) the details of jurisdiction as mentioned in the intimation e-mail (c) Aadhaar Card and PAN Card (Original Copies) (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
--	--	--

			<p>9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.</p> <p>10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.</p> <p>11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state.</p>
4	06-05-2025	<u>Invoice-wise Reporting Functionality in Form GSTR-7 on portal-reg</u>	<p>Vide Notification No. 09/2025 – Central Tax dated 11.02.2025, Form GSTR-7 has been amended to capture invoice-wise reporting with effect from 01.04.2025 i.e. the return period for April 2025 onwards.</p> <p>In this regard it is to inform that development and testing of the same is underway, the implementation of invoice-wise reporting in Form GSTR-7 in GST portal will be deployed on portal soon. Thus, the enhanced functionality shall be deployed shortly, and users will be duly informed once the changes are made live on the portal.</p>
5	08-05-2025	<u>Updates in Refund Filing Process for various refund categories-Reg</u>	<p>1. GSTN has been made important changes in the refund filing process under the following categories:</p> <ul style="list-style-type: none"> (a) Export of service with payment of tax (b) Supplies made to SEZ Unit/SEZ Developer with payment of tax (c) On account of Refund by Supplier of Deemed export. <p>2. For the above refund categories, the requirement to select a specific tax period ('From' and 'To') while filing refund applications has been removed. The taxpayers can now directly proceed with selecting the refund category as above and clicking on “Create Refund Application.”</p> <p>3. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed.</p>

			<p>4. The said refund categories are changed from ‘Tax Period based filing’ to ‘Invoice based filing’. The taxpayers can upload eligible invoices and claim refund in the following statements:</p> <p>(a) Export of service with payment of tax (Statement 2) (b) SEZ Supplies with payment of Tax (Statement 4) (c) In case of Deemed Exports, the application by Supplier (Statement 5B)</p> <p>The invoices once uploaded with a refund application will be locked for any further amendment and will not be available for any subsequent refund claims. The said invoices will be unlocked only if the refund application is withdrawn or a deficiency memo is issued.</p>
6	08-05-2025	<p><u>Updates in Refund Filing Process for Recipients of Deemed Export</u></p>	<p>GSTN has made the following changes in the refund filing process under the category "On account of Refund by Recipient of deemed export":</p> <ol style="list-style-type: none"> 1. Refund applications under this category is no longer need to be filed in chronological order of Tax Period which means Taxpayers are not required to select "From Period" and "To Period" while filing refund application. 2. Taxpayers must ensure that all the returns (GSTR-1, GSTR-3B etc) due till the date of refund application, are filed. 3. Under the afore said category, the table "<u>Amount Eligible for Refund</u>" has been modified. The columns of the revised table are explained hereunder: <ol style="list-style-type: none"> (a) Col. 1 ‘Balance in ECL at the time of filing of refund application’. This column will reflect the balance available under various Head in Electronic Credit Ledger at the time of filing of application. It will be auto populated (b) Col. 2 ‘Net Input Tax Credit (ITC) of Deemed Exports (as per uploaded invoices)’, in this column the amount of claimed ITC, under respective major Heads will be auto populated based on invoices furnished in Statement 5B (c) Col. 3 ‘Refund amount as per the uploaded invoices’ reflects the sum of the amount of ITC

			<p>claimed under all major Heads (IGST/CGST/SGST/UT) as per the invoices uploaded by the taxpayer in Statement 5B and shall be downward editable</p> <p>(d) Col. 4 ‘Eligible Refund Amount’. In this column, maximum amount of ITC which is available for refund claim will be auto populated. It will be auto-calculated based on the order of debit specified in Circular No. 125/44/2019-GST dated 18.11.2019</p> <p>(e) Col. 5 “Refund amount not eligible as insufficient balance in the ECL (5)”. This column reflects the difference between the total amount of claimed ITC and the total amount of ITC available in Electronic credit Ledger under various major Heads</p> <p>4. Functionality has been improved to maximize the amount of refund a taxpayer can claim in terms of uploaded invoices, irrespective of the fact that sufficient balance is available in the respective Head of electronic credit ledger or not. Here, the total amount of claim under various Heads (IGST, CGST, SGST) will be compared with total amount of ITC available under various Heads in electronic credit ledger.</p> <p>5. If any problem is faced while filing of refund application, grievance may be raised in GST portal. https://selfservice.gstsystem.in/ReportIssue.aspx</p>
7	14-05-2025	<p><u>Advisory on Appeal withdrawal with respect to Waiver scheme</u></p>	<p>In the GST system, when Withdrawal application (APL 01W) for appeal is filed before issuance of final acknowledgment (APL 02) by the Appellate authority, then the system automatically withdraws the Appeal application (APL 01). In such cases, the status of the appeal application will automatically change from “Appeal submitted” to “Appeal withdrawn”.</p> <p>However, if withdrawal application is filed after issuance of final acknowledgment, then the withdrawal of such appeal is subjected to the approval of the Appellate authority. Once the Appellate authority approves the withdrawal application, the status of the Appeal application changes from “Appeal submitted” to “Appeal withdrawn”.</p>

			<p>Waiver scheme under Section 128A mandates that any appeal against the requisite demand order should not remain pending with Appellate authority. In both the above-mentioned cases, the status of the Appeal application is changed to “Appeal Withdrawn” which essentially fulfilled the requirement.</p> <p>While filing waiver application or in the already filed waiver application, taxpayers need to upload the screenshot of the appeal case folder showing status as “Appeal withdrawn”.</p>
8	16-05-2025	<u>Advisory on reporting values in Table 3.2 of GSTR-3B</u>	<p>The following are the developments concerning Table 3.2 of Form GSTR-3B:</p> <ol style="list-style-type: none"> 1. As per the earlier advisory dated April 11, 2025, it was communicated that the auto-populated values in Table 3.2 of Form GSTR-3B would be made non-editable starting from the April 2025 tax period (i.e., for the return to be filed in May 2025). 2. However, GSTN has received several representations and grievances from taxpayers regarding this change. These concerns are currently being examined and will be suitably addressed in due course. 3. In the interest of taxpayer convenience and to facilitate smooth filing, it has been decided that Table 3.2 shall remain editable for the time being. Taxpayers are advised to report or amend the auto populated entries, if required and furnish their returns accurately, ensuring the correctness of the disclosed information. 4. Taxpayers will be duly informed through a separate communication once the proposed changes are implemented on the GST Portal.

GST

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p>Instruction No. 04/2025-GST dated 02.05.2025</p>	<p>Grievance Redressal Mechanism for processing of application for GST registration.</p> <p><u>Summary:</u> CBIC issued Instruction No. 04/2025-GST to address grievances related to GST registration under the Central jurisdiction. Applicants facing unjustified rejections or queries may approach the Zonal Principal Chief Commissioner/Chief Commissioner. Each CGST Zone must publicise a dedicated grievance email ID for applicants to submit issues with ARN and jurisdiction details. Grievances relating to state jurisdiction will be forwarded to the appropriate authority, and a copy will be sent to the GST Council Secretariat. Zonal authorities must ensure timely resolution and inform applicants of outcomes. Monthly reports on grievance redressal must be submitted to DGGST for review by the Board. Read more</p>
<p>Instruction No. 05/2025-GST dated 02.05.2025</p>	<p>CBIC Issues Instructions on GST Audit Records.</p> <p><u>Summary:</u> The Comptroller and Auditor General (C&AG) of India, in Audit Report No. 7 of 2024 (Indirect Taxes – GST), highlighted instances of non-production or partial production of records by field formations during audits. This concern has also been repeatedly raised in Exit Conferences with the Ministry.</p> <p>As per Article 149 of the Constitution, the C&AG is constitutionally empowered to audit government accounts and related entities. Therefore, it is imperative for all field formations to promptly provide any records or information available to them or required to be maintained.</p> <p>Officers must be instructed to fully cooperate with audit teams and ensure the timely submission of data. In cases where documents are held by taxpayers,</p>

officers should issue formal requests to obtain them and follow up as necessary. These instructions are issued with the approval of the Chairman, CBIC. [Read more](#)

Customs- Tariff	
Notifications	
Notification No. and Date of issue	Subject
29/2025-Customs(T) Dated- 09-May-2025	<p>Seeks to exempt works of art and antiques from Basic Customs Duty</p> <p><u>Summary:</u> CBIC, via Notification No. 29/2025-Customs dated May 9, 2025, has exempted works of art and antiques from Basic Customs Duty. The exemption applies to items intended for public exhibition in museums, galleries, memorials, or public spaces. Antiques must meet the definition under the Antiquities and Art Treasures Act, 1972. Conditions include that the importer is the purchaser/owner and submits an undertaking for public display. A certificate from an Authorised Officer is required, and antiques must be registered with the ASI within 90 days. The notification is issued under Section 25(1) of the Customs Act, 1962, in the public interest.. Read more</p>
30/2025-Customs(T) Dated- 23-May-2025	<p>Seeks to amend notification No. 55/2022-Customs dated 31.10.2022 to remove the condition required for availing the exemption on Bangalore Rose Onion..</p> <p><u>Summary:</u> The Ministry of Finance, Department of Revenue, issued Notification No. 30/2025-Customs on May 23, 2025. This notification amends a previous one, Notification No. 55/2022-Customs, dated October 31, 2022. The amendment, enacted under sub-section (1) of section 25 of the Customs Act, 1962, involves a specific change within the table of the principal notification. Specifically, for Sl. No. 1 in column (5) of the table, the existing entry is replaced with a hyphen (“-“). This modification is deemed necessary in the public interest by the Central Government. The original notification has undergone previous amendments, with the most recent prior amendment being Notification No. 12/2024-Customs, dated February 21, 2024. Read more</p>

31/2025-Customs (T)
Dated- 30-May-2025

Seeks to i. extend the specified condition of exemption to imports of Yellow Peas (HS 0713 10 10) to bill of lading issued on or before 31.03.2026; ii. to reduce the basic custom duty on crude soya bean oil (HS Code 15071000), crude sunflower oil (HS Code 15121110), and crude palm oil (HS Code 15111000) from 20% to 10%.

Summary:

The Ministry of Finance issued Notification No. 31/2025-Customs dated 30th May 2025, amending prior customs notifications related to specified agricultural imports.

The government has extended the exemption condition on imports of Yellow Peas (HS 0713 10 10) for bills of lading issued up to 31 March 2026. Additionally, it has reduced the basic customs duty on crude soya bean oil (HS 15071000), crude sunflower oil (HS 15121110), and crude palm oil (HS 15111000) from 20% to 10%. The revised duty rates replace previous entries in Notification No. 50/2017-Customs dated 30 June 2017, and the exemption period for Yellow Peas imports updates the timeline specified in Notification No. 64/2023-Customs dated 7 December 2023. [Read more](#)

Customs- Tariff

Circulars

Circular No. and Date of issue	Subject
16/2025-Customs Dated- 11-Mar-2025	<p>Anti-Dumping Duty on imports of "Titanium Dioxide" originating in or exported from China PR — Implementation</p> <p>Summary:</p> <p>Notification No. 12/2025-Customs (ADD) dated 10.05.2025 recommends Anti-Dumping Duty (ADD) on Titanium Dioxide imported from China PR. The ADD applies only to specific end uses and excludes sectors such as food, pharma, skin-care, textile, fibre, and nano or ultra-fine titanium dioxide. To facilitate exemption for excluded uses, importers can now make an electronic declaration at the time of Bill of Entry filing. The declaration must confirm intended use in excluded sectors and include an undertaking to pay ADD if misused. DG (Systems) will issue a system advisory to implement this facility, and officers must be sensitised accordingly.</p> <p>Any implementation issues should be reported to the Board for resolution. Read more</p>

Customs

Instruction/Guidelines

Instruction No. and Date of issue	Subject
<p>Instruction No. 07/2025 Customs Dated May 3, 2025</p>	<p>Prohibition on import or transit of all goods originating in or exported from Pakistan – Insertion of Para 2.20A of Foreign Trade Policy (FTP), 2023</p> <p>Summary: CBIC issued Instruction No. 07/2025-Customs dated May 3, 2025, regarding a prohibition on imports/transit of goods from Pakistan. This follows DGFT Notification No. 06/2025-26 dated May 2, 2025, issued under the Foreign Trade (Development & Regulation) Act, 1992. A new Para 2.20A has been inserted into the Foreign Trade Policy (FTP) 2023. It prohibits, with immediate effect, all direct or indirect imports or transit of goods originating in or exported from Pakistan. The restriction is imposed in the interest of national security and public policy and remains until further notice. Officers are to be sensitised, and necessary enforcement action should be taken accordingly. Read more</p>
<p>Instruction No. 08/2025 Customs Dated May 5, 2025</p>	<p>Closing of the Integrated Check Post Attari for all types of incoming and outgoing passengers and movement of goods.</p> <p>Summary: CBIC issued Instruction No. 08/2025-Customs dated May 5, 2025, regarding the closure of the Integrated Check Post (ICP) at Attari. This follows earlier Instruction No. 06/2025-Customs based on MHA’s directive dated April 24, 2025, to close the ICP for all passenger and goods movement. The Ministry of Home Affairs has partially modified its directive via a new order dated May 1, 2025. As per the revised order, Pakistani nationals with Pakistani travel documents may exit India, and Indian nationals with Indian travel documents may enter India through ICP Attari. This revised arrangement will remain in effect until</p>

	<p>further notice. Jurisdictional officers are advised to take necessary and suitable action accordingly. Read more</p>
<p>Instruction No. 09/2025 Customs Dated May 5, 2025</p>	<p>Closing of the Integrated Check Post Attari for all types of incoming and outgoing passengers and movement of goods</p> <p><u>Summary:</u></p> <p>The CBIC issued <i>Instruction No. 09/2025-Customs dated May 09, 2025</i>, regarding the closing of the Integrated Check Post, Attari for all types of incoming and outgoing passengers and movement of goods.</p> <p>Kind reference is drawn to Instruction No. 06/2025-Customs dated 26.04.2025 and Instruction No. 08/2025-Customs dated 05.05.2025 conveying the directions of the Ministry of Home Affairs, Foreigners Division (Immigration Section) on the captioned subject. Ministry of Home Affairs, Foreigners Division (Immigration Section) <i>vide</i> OM No. 25022/05/2025-Imm. dated 07.05.2025 (<i>copy enclosed</i>) has given one-time exemption to the OM No. 25022/05/2025-Imm. dated 24.04.2025 and has allowed entry of 162 freight trucks (<i>as per the list attached with OM No. 25022/05/2025-Imm. dated 07.05.2025</i>) carrying perishable agricultural goods for export to India from Afghanistan at ICP, Attari. Read more</p>
<p>Instruction No. 10/2025 Customs Dated May 13, 2025</p>	<p>Arrest Report and Incident Report (where arrest not made) – revised formats.</p> <p><u>Summary:</u></p> <p>The CBIC <i>vide Instruction No. 10/2025-Customs dated May 13, 2025</i>, issued revised formats for Arrest Reports and Incident Reports (where an arrest was not made). The DIGIT ID is now mandatory in both reports. The reporting formats are updated in Annexure I and Annexure-II, and reports should be emailed to specified addresses. Other previous instructions remain unchanged. The undersigned is directed to draw your attention to Board's Instruction No. 02/2024-Customs dated 15.02.2024 on the subject matter. It is to highlight that the details of DIGIT ID shall mandatorily be made part of the Arrest Report and Incident Report (where arrest not made). Accordingly, the reporting formats have been revised and enclosed as revised Annexure-I (intimation of arrest) and revised Annexure-II- II (incident report where arrest is not made) respectively. The Arrest Report and Incident Report (where arrest was not made) shall be sent by email to the addresses as per revised</p>

	<p>Annexure-I and Annexure-II. Other aspects of the Board's previous Instructions, related to this matter, remain unchanged. Read more</p>
<p>Instruction No. 11/2025 Customs Dated May 17, 2025</p>	<p>Port restriction on import of certain goods from Bangladesh to India – Insertion of a new Para 19 under 'General Notes Regarding Import Policy' under ITC (HS), 2022 Schedule 1 (Import Policy).</p> <p><u>Summary:</u></p> <p>The Central Board of Indirect Taxes & Customs (CBIC) issued Instruction No. 11/2025-Customs on 17 May 2025, directing all customs authorities to implement port restrictions on the import of specific goods from Bangladesh. This follows Notification No. 07/2025-26 issued by the Directorate General of Foreign Trade (DGFT), which introduced Para 19 under the 'General Notes Regarding Import Policy' of ITC (HS), 2022 Schedule 1. The regulation mandates that Ready Made Garments (RMG) from Bangladesh can only be imported via the Nhava Sheva and Kolkata seaports, prohibiting import through land ports. Similarly, imports of fruit/fruit-flavoured and carbonated drinks, processed food items, cotton and cotton yarn waste, certain plastic and PVC finished goods, and wooden furniture are restricted through land customs stations and integrated check posts (LCSs/ICPs) in Assam, Meghalaya, Tripura, Mizoram, and specific LCSs in West Bengal (Changrabandha and Fulbari). Exemptions include imports of fish, LPG, edible oil, and crushed stone, and goods transiting to Nepal and Bhutan via India. The instruction urges customs authorities to ensure compliance and raise awareness among officers. Any issues are to be reported to the Board. Read more</p>
<p>Instruction No. 12/2025 Customs Dated May 22, 2025</p>	<p>Disposal of Red Sanders seized by DRI and Customs field formations.</p> <p><u>Summary:</u></p> <p>This instruction clarifies the process for disposing of Red Sanders seized by both the Directorate General of Revenue Intelligence (DRI) and Customs field formations. The Disposal Manual 2019 outlines the responsibilities of custodians and disposal units for seized goods, including those taken by DRI. Concerns arose due to delayed disposal of Red Sanders, causing issues for port trusts and other agencies. This directive confirms that Customs field formations' disposal units are responsible for handling Red Sanders seized by DRI, aligning with procedures for</p>

other seized items. While the general disposal procedure was previously communicated, this instruction emphasizes that for DRI seizures, Customs formations must obtain an authorization from DRI (Annexure-B) for export filing. Furthermore, strict adherence to the Ministry of Environment, Forest and Climate Change (MoEFCC) guidelines (dated September 12, 2022) for Red Sanders export is mandatory. [Read more](#)

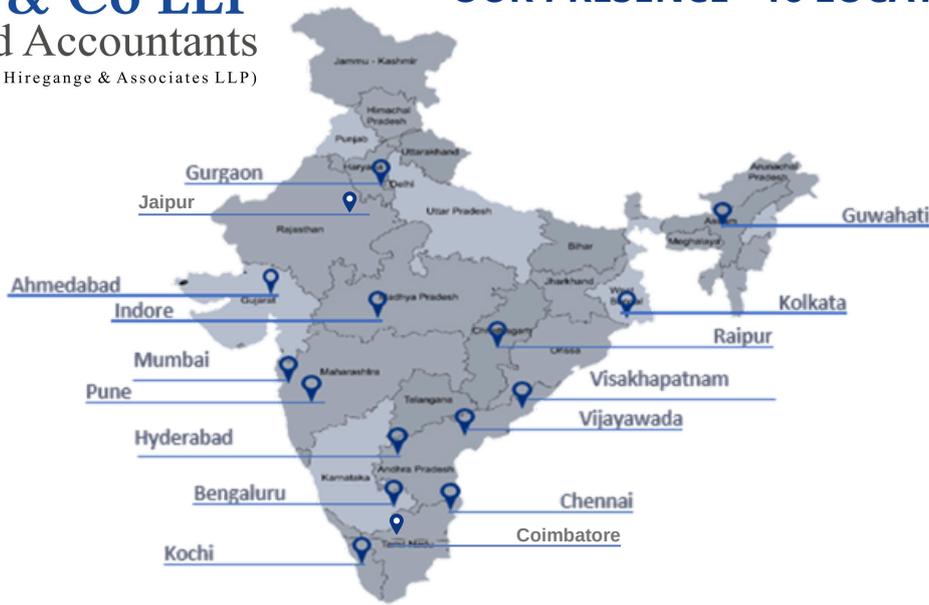
Awards & Achievements



That's wonderful news!

Congratulations to Ms. Hemadri Sravana Geethika 🎉

for successfully presenting a paper on "Unlocking Global Careers for Chartered Accountants" at the National Conference 2025 – Jayani, held in Vijayawada!



➤ **Bengaluru (HO)**

1010, 2nd floor, 26th Main,
(Above Corporation Bank)
4th T Block, Jayanagar,
Bengaluru - 560 041.
Tel:+918041210703
roopa@hnaindia.com

➤ **Pune**

K Square, Office No 206, 207, &
208, 2nd Floor, Foundry
Preschool Rd, Baner, Pune,
Maharashtra - 411045.
Tel:+912029910717
ravikumar@hnaindia.com

➤ **Hyderabad**

4th Floor, Anushka Pride,
Road Number 12, Banjara Hills,
Hyderabad, Telangana - 500 034.
Tel:+919908113787
sudhir@hnaindia.com

➤ **Gurugram (NCR)**

202-203, Vipul Trade Centre,
Sector 48, Sohna Road,
Gurugram - 122009
Tel:+918510950400
ashish@hnaindia.com

➤ **Mumbai**

No.409, Filix, Opp. Asian Paints, LBS
Marg, Bhandup West,
Mumbai - 400 078.
Tel:+919867307715
vasant.bhat@hnaindia.com

➤ **Vijayawada**

D. No. 40-26/1-8, Sri Ram Nagar,
Mohiddin Estates,
Labbipet, Vijayawada - 520010
Tel: +9199000 68920
rajeshmaddi@hnaindia.com

➤ **Chennai**

Old No.319, New No. 04,1 Floor,
Valluvarkottam High Road,
Nungambakkam, Chennai
- 600 034
Tel:+919962508380
vikram@hnaindia.com

➤ **Vishakhapatnam**

D.No 8-1-112, Premier House, 2nd
Floor, Vidyanagar, Opp.III Town
Police Station, PeddaWaltair,
Visakhapatnam-530017
Tel:+918916009235
anil@hnaindia.com

➤ **Kolkata**

Unit#1009, 10th Floor, Merlin Infinite
DN - 51, Street Number 11, DN Block,
Salt Lake Sector V,
Kolkata - 700 091
Tel:+919830682188
gagan@hnaindia.com

➤ **Raipur**

503, Babylon Capital,
VIP Chowk, Raipur
Tel: +917415790391
bhaveshmittal@hnaindia.com

➤ **Indore**

107, B Block, The One, 5 RNT Marg,
Indore - 452001
Tel: +916366775136
vini@hnaindia.com

➤ **Guwahati**

2A, 2nd Floor, Royal Silver Tower,
Ulubari, Guwahati- 781 007.
Tel:+917670087000
mannu@hnaindia.com

➤ **Kochi**

62/6742C, 2nd Floor,
Jos Brothers Building, Jos Jn, MG
Road, Kochi - 682 015.
Tel: +918547853584
arjun@hnaindia.com

➤ **Ahmedabad**

908, Mauryansh Elanza, Shyamal
Cross Roads, Satellite, Ahmedabad -
380015
Tel: +919409172331
yash@hnaindia.com

➤ **Coimbatore**

First Floor, No.92 CA
Rathinasabapath Street,
Above Suryoday Bank, KK Puduru,
Coimbatore - 641038
Tel: +919962047651
pradeep@hnaindia.com

➤ **Jaipur**

301, 3rd floor, Plot No. 153,
Rathore Nagar, Amrapali Marg,
Vaishali Nagar, Jaipur, 302021
Tel: +919529590409
bhaveshgoyal@hnaindia.com