

THE CAA 2017- ON MAY 07, 2018 - 28 MORE SECTIONS NOTIFIED

A. THE COMPANIES (AMENDMENT) ACT, 2017

MCA vide notification dated 7th May, 2018 has notified 28 Sections of Companies

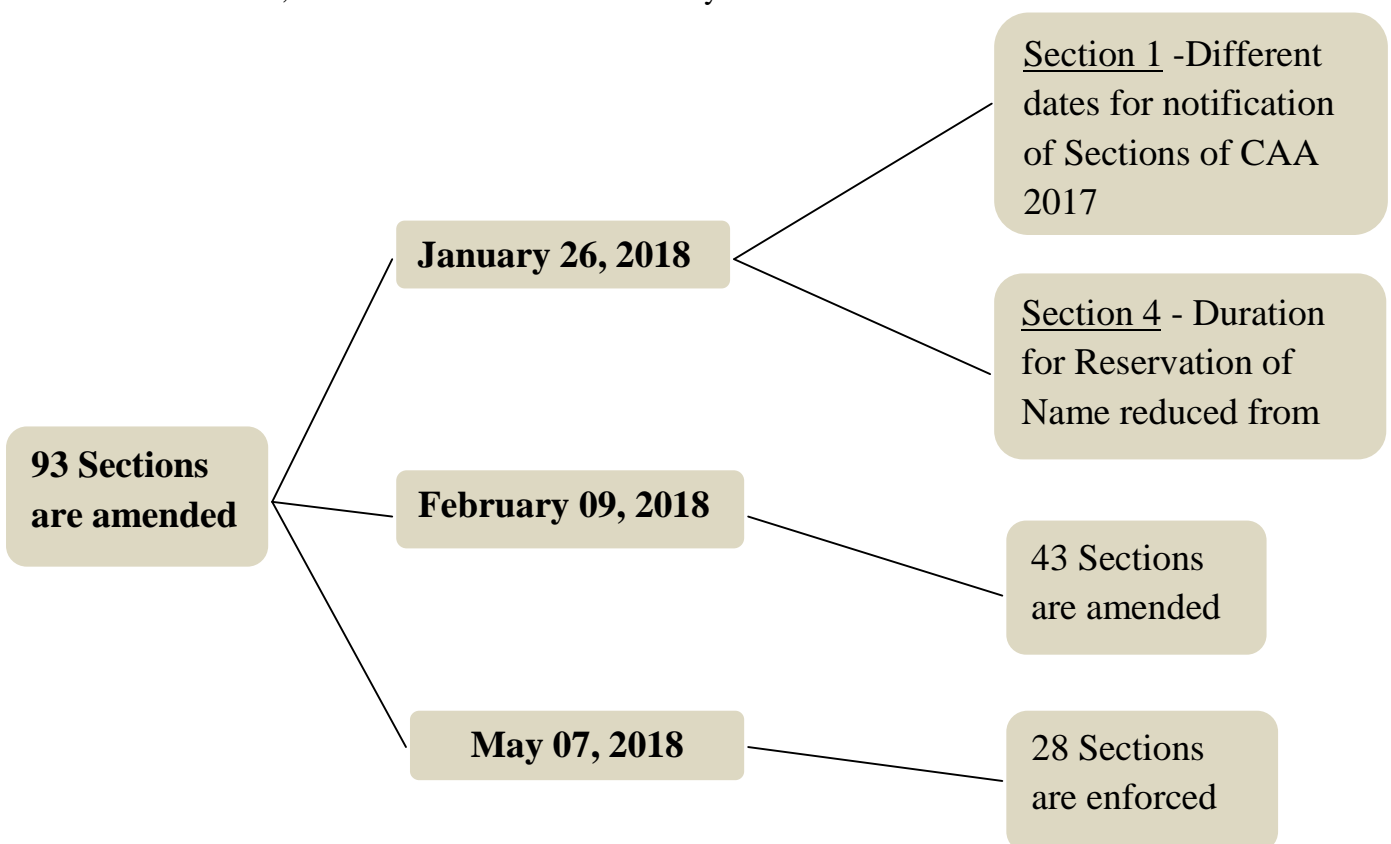
(Amendment) Act, 2017 (CAA 2017)

The Companies (Amendment) Act, 2017 (CAA 2017) received the assent of the President on 3rd January, 2018. Ministry of Corporate (MCA) has so far notified total 72 Sections out of 93 sections in phased manner.

- **FIRST PHRASE:** MCA vide notification dated 23rd January, 2018 has notified 2 sections, which are effective from **26th January, 2018:**
 - Ñ Section 1 - Different dates for notification of Sections of CAA 2017; and
 - Ñ Section 4 - Duration for Reservation of Name reduced from 60 to 20 days

- **SECOND PHRASE :** MCA vide notification dated **9th February, 2018** has notified 43 more sections which are effective from 9th Feb 2018 .

- **THIRD PHRASE:** MCA vide notification dated **7th May, 2018** has notified 28 more sections, which are effective from 7th May 2018.



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B. List of 43 Section which were notified under Phase II on 9th February 2018

For detailed analysis of the above sections notified on 9th February, 2018 kindly refer our Comparative Analysis of Section notified of CAA 2017 on our website. Link of the same is as under: <http://www.amitadesai.com/articles.html>

Sections under the Companies Act 2013	Particulars of sections
Section 2 (except clause 6 and 87)	Definitions
Section 3	3A: members severally liable in certain cases
Section 21	Authentication of Documents, proceedings and contracts.
Section 35	Civil liability for mis-statement in Prospectus
Section 47	Voting Rights
Section 53	Prohibition on issue of Shares at Discount
Section 62	Further Issue of Share
Section 76A	Punishment for contravention of section 73 or 76
Section 100	Calling of Extraordinary General Meeting
Section 101	Notice of meeting
Section 110	Postal Ballot
Section 123	Declaration of Dividend
Section 130	Reopening of accounts on court's or Tribunal's order
Section 132	Constitution of NFRA
Section 136	Right of members to copies of audited financial statement
Section 140	Removal, resignation of auditor and giving of special notice
Section 141	Eligibility, Qualifications and Disqualification of auditors
Section 143	Powers and Duties of auditors and auditing standards
Section 147	Punishment for contravention
Section 148	CG to specify audit of items of cost in respect of certain companies
Section 152	Appointment of directors
Section 153	Application for allotment of DIN
Section 160	Right of person other than retiring directors to stand for directorship
Section 161	Appointment for Additional, Alternate and Nominee director
Section 165	No. of Directorships
Section 180	Restriction on Powers of Board
Section 184	Disclosure of interest by director
Section 188	Related Party Transactions
Section 194	Prohibition on forward dealings in securities of Co by director or KMP
Section 195	Prohibition on Insider trading of securities
Section 223	Inspectors Report
Section 236	Purchase of minority shareholding
Section 247	Valuation by registered valuers
Section 379	Application of Act to foreign companies

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Section 384	Deb, Annual Return, Registration of charges, BOA, and their Inspection
Section 391	Application of Sections 34 to 36 and Chapter XX
Section 409	Qualification of President and Members of NCLT
Section 411	Qualification of President and Members of NCLAT
Section 412	Selection of Members of NCLT and NCLAT
Section 441	Compounding of certain offences
Section 446	Application of fines
Section 446 A	Factors for determining level of punishment
Section 446 B	Lesser penalties for OPCs or small Companies
Section 447	Punishment for Fraud
Section 458	Delegation by CG of its powers and functions

C. 28 SECTIONS NOTIFIED AND ENFORCED WITH EFFECT FROM 7TH MAY, 2018:

Sections of CAA 2017	Particulars of Sections of Companies Act, 2013	Analysis
Section 2 (i)	<u>Section 2(6)</u> Associate Company	<u>Explanation given under Section 2(6)</u> ,for Expression of term is <u>amended</u> , which now reads that for determining Significant Influence between two companies, instead of 20% of total share capital now 20% of voting right is required to be considered. Further ' Joint Venture ' is defined as joint arrangement whereby the parties that have joint control of the arrangement have rights to the net assets of the arrangement.
Section 2 (xiii)	<u>Section 2 (87)</u> Subsidiary Company	<u>Sub-clause (ii) of section 2(87) has been amended</u> , which reads now that subsidiary company in relation to any company means a company , in which the holding company exercise more than one-half of the total voting power and not of the total share capital This amendment would be in line with the amendment proposed for the definition of “associate company”.
Section 8	<u>Section 26</u> Matters to be stated in prospectus	(1) Section 26(1) has been amended by inserting following words <i>That every prospectus issued by any public company shall state such information and set out such reports on financial information as may be specified by SEBI in consultation with the Central Government.</i> (2) sub clause (a) , (b) and (d) are deleted as the same are specified under SEBI (Issue of Capital and Disclosure Requirement) Regulations, 2009

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Section 13	<u>Section 54</u> Issue of Sweat equity shares	<u>Section 54(1)(c) has been omitted</u> Now <u>sweat equity shares can be issued at any time</u> without waiting for one year to elapse from the date of commencement of business
Section 18	<u>Section 77</u> Duty to register charges, etc	<u>In section 77(1) proviso has been inserted which reads that</u> <u>Certain charge is not required to be created</u> as per section 77 (1) ,if the <u>central government prescribes</u> as such,in consultation with the Reserve Bank of India.
Section 19	<u>Section 78</u> Application for registration of charge	<u>Section 78 has been substituted</u> In case the company fails to register the Charge as required to be done by it as per section 77 (1) in 30 days from the date of its creation, then <u>the person in whose favour the charge</u> is created may apply to the registrar to register the charge even after 30 days. (earlier no timeline was clarified in Section 78)
Section 21 (i) & (ii)	<u>Section 89(6) & (7)</u> Declaration in respect of beneficial interest in any share	<u>Section 89 has been amended</u> The Company is required to file a return in respect of declaration of beneficiary interest <u>with in a period of 30 days</u> with normal fees , otherwise the company will be liable to pay fees as may be prescribed by the central government . Reference to section 403 is deleted.
Section 23 (iii) & (iv)	<u>Section 92(4) & (5)</u> Annual Return	<u>Section 92 (4) and (5) has been amended</u> The Company is required to <u>file annual return with in a period of 60 days</u> from the date of AGM or last date by when the AGM should have been held with normal fees , or else the company will be liable to pay fees as may be prescribed by the central government . Reference to section 403 is deleted. * Central Government has prescribed fees of Rs.100/- per day for any delay in filing Annual Return after the time prescribed. The said notification is dated 7th May 2018 and it shall be effective from 1st July 2018.
Section 30	<u>Section 117</u> Resolution and agreement to be filed	<u>Section 117 has been amended</u> (i) Certain Resolution or agreement are required to be filed with the office of RoC <u>within 30 days</u> of the date of passing of resolution or making of agreement, <u>with normal filing fees , otherwise the such fees as may be prescribed by the central government</u> and reference to section 403 has been deleted.

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		<p>(ii) Penalty for such non compliance has been reduced from Rs. 5 Lac to Rs. 1 Lac</p> <p>(iii) In order to avoid repetition requirement to file special resolution under Section 117 (3) (e) is deleted which was for filing of special resolution under section 180(1)(a) and (c), as special resolution is otherwise also required to be filed under section 117 (3) (a)</p> <p>(iv) Further amendment in 117(3)(g), by adding a proviso will help that the Banking Company is exempted to file such details with respect to granting of loan, giving guarantee or providing of security in the ordinary course of business, which will now ensure maintaining confidentiality</p>
Section 31	<u>Section 121</u> Report on annual general meeting	<p><u>Section 121 has been amended</u></p> <p>Report on AGM is required to be filed within 30 days from the date of AGM , otherwise liable to pay fees as may be prescribed by the central government and reference to section 403 has been deleted.</p>
Section 33	<u>Section 129</u> Financial Statement	<p><u>Section 129(3) has been substituted</u></p> <p>At every AGM , the Company has to place Financial Statements of itself and also Consolidated Financial Statements of the Company with its one or more subsidiary or associate company , if any [associate company also includes Joint Ventures as per definition of Section 2(6)]in the same form and manner as that of its own and in accordance with applicable accounting standards.</p>
Section 39	<u>Section 137</u> Copy of financial statement to be filed with registrar	<p><u>Section 137 has been amended</u></p> <p>(a) The Company is required to file financial statement with in a period of 30 days from the date of AGM or adjourned AGM , as the case may be with normal fees, or else the company will be liable to pay fees as may be prescribed by the central government . Reference to section 403 is deleted.</p> <p>* Central Government has prescribed fees of Rs.100/- per day for any delay in filing Financial Statement after the time prescribed. The said notification is dated 7th May 2018 and it shall be effective from 1st July 2018.</p>

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		<p>(b) Additional proviso is added after fourth proviso under section 137 (1) of which states that in case of <u>any foreign subsidiary company, which is not required to get its Financial Statements audited</u> (earlier no such exemption was there) under the law of the country in which it is incorporated, then holding Indian company need to file the unaudited financial statement of such foreign subsidiary in English language along with the declaration of not requirement of audited financial statement</p>
Section 40	<u>Section 139</u> Appointment of Auditors	<p><u>In section 139 proviso has been omitted</u></p> <p>Now the Company is <u>not required to place the appointment of Auditors for ratification</u> by members at every AGM</p>
Section 46	<u>Section 149</u> Company to have board of directors	<p><u>Section 149 has been amended</u></p> <p>(a) <u>Resident Director:</u> Every company require to have a Resident Director , who who stays in India for atleast 182 days in the financial year (instead of calendar year) and in case of newly incorporated company, this requirement of stay in India will apply proportionately at the end of the financial year in which is incorporated.</p> <p>(b) <u>Independent Director (ID) :</u> It was observed that even minor <u>pecuniary relationships</u> attracted ineligibility to a person for appointment as an ID. Hence this amendment. Now the Independence of ID won't be impaired with the Company, its holding , subsidiary or associate company or their promoters or directors, if he receives remuneration as a Director or having a transactions not exceeding 10% of his total income or such amount as may be prescribed during the two immediately preceding financial year or during the current financial year .</p> <p>(c) <u>Relatives of ID :</u> Independence of ID is impaired , unless his relative enters into any kind of following transactions of holding of any security etc.during two immediately preceding financial year or during the current financial year :</p> <p>(i) hold any security or interest in the company, its holding, subsidiary or associate company, except holding it for a value of less than Rs.50 Lac or two percent of the paid up capital of the company, its holding, subsidiary or associate company or such higher amount as may be prescribed ;</p>

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		<p>(ii) be indebted to the company, its holding, subsidiary or associate company, or their promoters or directors in excess of such amount as may be prescribed ;</p> <p>(iii) has given any guarantee or provided any security in connection with indebtedness of any third person to the company, its holding, subsidiary or associate company or their promoters or directors of such holding company , for such amount as may be prescribed ; or</p> <p>(iv) has any other pecuniary transaction or relationship with the company or its subsidiary or its holding or associate company amounting to 2% or more of its gross turnover or total income singly or in combination with the transactions referred above.</p> <p>(d) Proviso has been added in Section 149 (6) (e) , that in case if any relative of ID is just an employee and <u>not Key Managerial Personnel (KMP)</u> of the company, its holding, subsidiary or associate company, during the preceding three financial year , it shall not affect the independence of such ID.</p>
Section 49	<u>Section 157</u> Company to inform DIN to registrar	<p><u>Section 157 has been amended</u></p> <p>The Company shall <u>within 15 days</u> from receipt of intimation of DIN of its Director, furnish <u>DIN of all directors to ROC</u> with normal filing fees , otherwise with such additional fees as may be prescribed by the central government and the reference to section 403 has been omitted.</p>
Section 52	<u>Section 164</u> Disqualification for appointment of directors	<p><u>In sub-section (2) of section 164 proviso has been inserted and sub-section (3) has been substituted</u></p> <p>Where a person is appointed as director of company which has defaulted under section 164 (2) (a) or (b) than, he shall not incur the disqualification for <u>period of six months from the date of his appointment.</u></p> <p>In section 164(3) proviso has been substituted providing that disqualifications u/s 164(1)(d), (e) and (g) will continue to apply even if appeal or petition has been filed.</p> <p><u>No time is allowed further and the person is disqualified</u></p>

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Section 54	<u>Section 167</u> Vacations of offices of directors	<p><u>Section 167 has been amended by adding following provisos under section 167 (1) (a) and(f) , which reads that :</u></p> <p>(a) In case a director incurs disqualification under section 164(2) than he shall <u>vacate the office of directorship in all other companies except in the company which is in default.</u></p> <p>This provision is amended so that the director can cure the default.</p> <p>(b) In case a director is disqualified by an order of a Court or the Tribunal or he is convicted of an offence involving moral turpitude or otherwise and sentenced in respect thereof to imprisonment for not less than six months than his office of director shall not be vacated till (i) for 30 days from the date of conviction or order of disqualification (ii)if appeal or petition is preferred in 30 days then until expiry of 7 days from the date on which such appeal is disposed off or (iii) where further appeal or petition is preferred against order or sentence with in 7 days , until such further appeal or petition is disposed of.</p> <p><u>[presently, there is no time limit given to continue his office and his office gets vacate immediately.]</u></p>
Section 55	<u>Section 168</u> Resignation of director	<p><u>In sub-section (1) proviso has been amended.</u></p> <p>Now <u>Director is not obliged to intimate about his resignation to the Registrar of Companies</u> and it is made optional. (Now filling of Form DIR - 11 by the director for his resignation is not mandatory)</p>
Section 56	<u>Section 173</u> Meeting of board	<p><u>In sub-section (2), proviso has been inserted</u></p> <p>To encourage wider participation in the board meeting, it is provided that where there is quorum in the meeting through physical presence of directors, <u>then any other director may participate through video conferencing</u> or other audio visual means(VC) on certain items of agenda which are otherwise restricted to be participated through VC .</p>
Section 57	<u>Section 177</u> Audit committee	<p><u>Section 177 has been amended as follow :</u></p> <p>(a) Section 177 (1) is amended and now it is provided that constitution of audit committee is mandatory only for every <u>listed public company</u> and not for every listed company. This means that if any private listed company whose debt are listed due to which it is considered to be a listed company, there is no need for it to have a mandatory Audit Committee.</p> <p>(b) Under Section 177 (4) (iv) after 1st proviso, <u>three more provisos are added.</u>(I) Now for any transactions other than related party transactions, the Audit Committee, if it does</p>

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		<p>not approve such transaction, <u>shall make its recommendation</u> to the Board. (II) in case of any transaction not exceeding Rs. 1 crores entered into by a director or officer of the company without obtaining approval of Audit Committee, and if the same is not <u>ratified by the Audit Committee within three months</u> from the date of transaction, then such transaction shall be voidable at the option of the Audit Committee and if such transaction is with related party to any director or is authorized by any other director, the director concerned <u>shall indemnify the company</u> against any loss incurred by it. (III) approval of Audit Committee shall not be required in case of any related party transactions, other than those listed under section 188, <u>between a holding company and its and its wholly owned subsidiary.</u></p>
Section 58	<p><u>Section 178</u> Nomination and Remuneration Committee (NRC) & Stakeholder Relationship Committee</p>	<p><u>Section 178 has been amended</u></p> <p>(a) The provision of section 178(1) shall be applicable to every <u>listed public company</u> instead of every listed company. This means that if any private listed company whose debt are listed due to which it is considered to be a listed company, there is no need for it to have a mandatory Nomination and Remuneration Committee(NRC)..</p> <p>(b) Under Section 178 (2) words are substituted and now it reads that NRC shall <u>specify the manner for effective evaluation of performance of Board</u> and its committees and individual directors, either by the Board, or by the NRC or <u>by an independent external agency</u> and review its implementation and compliances.</p> <p>(c) Under clause (c) of section 178 (4), the proviso is substituted, Now it reads that policy made by NRC shall be placed on the website of the company, if the company has website and in the <u>Board Report disclosure of salient features of the policy and the changes therein with web address be given.</u></p>
Section 61	<p><u>Section 185</u> Loans to Directors etc</p>	<p><u>The entire Section 185 has been re-drafted and substituted .</u></p> <p>By omitting the words ‘save as otherwise provided in this Act’, the loans can be made only as per provisions of section 185.</p> <p><u>The Section is divided into four part:</u> <u>Part 1</u> is completely <u>restricting</u> any kind of advancing of loan or giving of guarantee or providing of securities to (i) any director of the company or any director of the holding company; (ii) any partner or relative of such director; or (iv) any firm in which such director is a partner or his relative is a partner.</p>

Part 2 is **allowing** of advancing of loan or giving of guarantee or providing of securities to Person in whom any of the Director of the Company is interested, which means (i) **any private company** of which any such Director is a director or member; (ii) any **body corporate at a general meeting of which not less than 25% of total voting power** may be exercised or controlled by any such director or by two or more such director, together; or (iii) any **body corporate, whose board of directors , managing director or manager is accustomed to act** in accordance with directions or instruction of the board or any of the director(s) of the lending company, subject to following conditions:

- (i) Special Resolution is passed by the company in general meeting and the explanatory statement to the notice shall disclose the full particulars and purpose of utilization for such advancing of loan or giving guarantee of providing security and
- (ii) The loans are utilized by borrowing company for its principal business activities.

Part 3 is **exempting** advancing of loan or giving of guarantee or providing of securities from application of this section 185, which are as follow :

- (i) Advancing of any loan to a **MD/WTD** as a part of conditions of service extended by the company to all its employees or pursuant to any scheme approved by the members by a special resolution.
- (ii) any advancing of loan or giving of guarantee or providing of securities by the company in the **ordinary course of its business** by charging interest at **a rate not less than the rate of prevailing yield of one year, three years, five years or ten years Government security closest to the tenor of the loan;**
- (iii) Any loan made by a holding company to its **wholly owned subsidiary company (WoS)** or any guarantee given or security provided by a holding company in respect of any loan made to its WoS ; or
- (iv) Any guarantee given or security provided by a holding company in respect of loan made by any bank or financial institution to its **subsidiary company**

Provided that the loans made under clause (iii) and (iv) above are utilized by the subsidiary company for its principal business activities.

Part 4 is **providing of punishment & fines** for non-compliances:

- (i) To the company-Rs. 5 to 25 Lacs
- (ii) To every officer of the company –Imprisonment for a term of maximum 6 months or fine of Rs.5 to 25 Lac
- (iii) To the director or any person to whom the loan is advanced or guarantee is given or security is provided- – Imprisonment for a term of maximum 6 months or fines of Rs.5 to 25 Lac or with both.

Section 62	<u>Section 186</u> Loans and Investment by Company	<p><u>Section 186 has been amended as follow :</u></p> <p>(a) Explanation is added under Section 186 (2) clarifying that giving of <u>loan to the employee of the company does not attract section 186 (2).</u> Section 186 (2) restrict the company, directly or indirectly from advancing of loan or giving of guarantee or providing of security and making investment, exceeding 60% of its paid up share capital, free reserves and securities premium account or 100% of free reserves or securities premium amount, whichever is more unless it complies with the section 186.</p> <p>(b) Section 186 (3) is substituted and clarified that prior approval of members by a special resolution in general meeting is required for any proposed loan or guarantee or security or investment, where the <u>aggregate of loan and investments , guarantees or securities so far provided</u> to /in all other bodies corporate exceeds the threshold limit as mentioned in (a) above. However further 1st proviso <u>exempt a company to obtain prior approval</u> of members by way of special resolution if the company is advancing any loan or giving any guarantee or providing of securities to <u>its wholly owned subsidiary</u> (WoS) or a joint venture company or if acquisition is made by a holding company in its WoS. The 2nd proviso requires the company <u>to disclose details</u> of such loans or guarantee or security or acquisition in the financial statement of the company.</p> <p>(c) Section 186 (11) is substituted , which is providing for exemption to compliance of section 186, except 186 (1) , which are as follow :</p> <p>(a) to any loanmade , guarantee given or security provided or investment made by abanking company or insurance company or housing finance company in the ordinary course of businessor a company established with the object of and engaged in the business of financing industrial enterprises or of providing infrastructural facilities.</p> <p>(b) to any investment ---</p> <p>(i) made by an investment company;.</p> <p>(ii) made in the rights issue of a body corporate ;</p> <p>(iii) made by NBFC registered with RBI, whose principal business is the acquisition of securities.</p> <p>(d) After Section 186(13), Explanation (a) is amended , which is explaining, ‘investment company’ for this section means a company whose principle business is the acquisition of shares, debentures or other securities <u>and</u> a company will be <u>deemed to be principally engaged</u> in the business of acquisition of shares, debentures or other securities, if its <u>assets</u> in the form of investment in shares, debentures or</p>
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		<p>other securities constitute <u>not less than 50% of its total assets, or</u> if its <u>income</u> derived from investment business constitutes <u>notless than 50%</u> as a proportion of its gross income.</p> <p>This has changed the criteria of treating a company for this section as NBFC if either of the criteria of 50% of assets or income is satisfied .</p>
<p>Section 80 only first proviso to clause (i) & full clause (ii)</p>	<p><u>Section 403(1) - First proviso & Section 403(2) Fees for filling, etc</u></p>	<p><u>Section 403 has been amended</u></p> <p>(a) First proviso is substituted under section 403 (1), which provides that, where any document, fact or information required to be submitted or recorded , as the case may be, under <u>section 92 (Annual Return) or section 137 (financial statement)</u>, is not submitted, filed or registered or recorded as the case may be, within the period provided in those sections, then it may be submitted, filed or registered or recorded after expiry of the period so provided in those sections, <u>without prejudice to any other legal action or liability under the act</u>, on payment of such additional fee as may be prescribed which shall not be less than <u>Rs. 100 per day</u> and different amounts may be prescribed for different classes of companies</p> <p>That is filing of e Form MGT-7 within the period of 60 days from the date of AGM and Filing of e-Form AOC-4 within the period of 30 days of date of AGM, can be filed after the prescribed time with additional fees of Rs.100/- per day.</p> <p>(b) Section 403(2) is substituted , which is to align to proviso added as mentioned above.</p>
<p>Section 83</p>	<p><u>Section 410 Constitution of Appellate Tribunal</u></p>	<p><u>Section 410 has been amended :</u></p> <p>Powers are given to the Appellate Tribunal (NCLAT) to hear appeals against the Order of NCLT and also against the <u>Order of the National Financial Reporting Authority (NFRA)</u>.</p>
<p>Section 86</p>	<p><u>Section 435 Establishment of Special courts</u></p>	<p><u>Section 435 has been substituted</u></p> <p>(a) Earlier, it was provided that the Central Government by notification establish Special Court for speedy trial of offences punishable under the Companies Act, 2013 <u>for 2 years or more</u>, which is now amended that the Central Government by notification <u>establish or designate as many Special Court as may be necessary for speedy trial of offences</u>.</p>

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		(b) Amendment is also made for the appointment of Judges in Special Court by the Central Government.
Section 87	<u>Section 438</u> Application of Code of Criminal Procedure to proceeding before Special Court	<u>Section 438 has been amended</u> It reads that the Code of Criminal Procedure, 1973 shall apply to the proceedings before a Special Court and for the purpose of said provisions, the Special Court shall be deemed to be a Court of Session or <u>the Court of Metropolitan Magistrate or a Judicial Magistrate of the First Class</u> , as the case may be.
Section 88	<u>Section 439</u> Offences to be non-cognizable	<u>Section 439 (2) has been amended</u> The amendment provides for the complaints can also be filed by a person who is a <u>member of a company</u> , which has no share capital.
Section 89	<u>Section 440</u> Transitional provisions	<u>Section 440 has been amended</u> It provides that until a Special Court is established , the offence committed under this Act, be tried by a Court of Session <u>or the Court of Metropolitan Magistrate or a Judicial Magistrate of the First Class.</u>

Disclaimer

**This legal update is not intended to be a form of solicitation or advertising. The information contained herein is of a general nature and is not intended to address the circumstances of any particular individual or entity. Although we endeavor to provide accurate and timely information, there can be no guarantee that such information is accurate as of the date it is received or that it will continue to be accurate thereafter. No person should act on such information without appropriate professional advice based on the circumstances of a particular situation. The purpose of this update is only for knowledge sharing.*

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