

Newsletter

Sharp View

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NOVEMBER 2024

A modern glass skyscraper at dusk, with interior lights glowing and plants on the balconies. The building is set against a blue sky with white clouds. The image is used as a background for the text.

In India, November marks the onset of winter across the Northern and Western states, while Southern India experiences northeast monsoon rains due to low pressures in that region. November is marked by vibrant festivals like Diwali, Gurupurab, and Chath Puja blending the cultural richness, seasonal changes, and active market conditions that set a lively tone across the country.

Due to the festive season, consumer demand rises in November, positively impacting the retail sector. Agriculture sectors show progress with the rabi crop season underway while there is an uptick in manufacturing and services activities due to the heightened consumer demands.

The World Economic Outlook (October 2024) by the International Monetary Fund projects India's growth at 7% and 6.5% respectively for the years 2024 and 2025, thus retaining its present status as the fastest-growing economy globally and among the Emerging Market and Developing Economies.



CONSULTING

Navigating contract law: key elements and case studies

Contracts are the basis of any agreements and need to be complete and robust in enforceability. Lapses in contract drafting may lead to disputes, litigations resulting in colossal loss of resources. Ms. Priya Tolani (Vadodara office) briefs you on the crucial elements of a contract, practical aspects in drafting the contracts and certain best practices that may be employed to avoid future litigations. At the end, a few case laws are discussed.

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Introduction

A contract is a legally binding agreement between two or more parties that outlines the rights and obligations of each party. It is a formal and voluntary arrangement where parties make promises to each other with the expectation that these promises will be fulfilled. To be legally valid, a contract typically requires certain elements, including an offer, acceptance, consideration (something of value exchanged), legal capacity of the parties, and a lawful purpose. Contracts can cover a wide range of transactions and relationships, providing a framework for business dealings, employment agreements, real estate transactions, and various other interactions in both personal and professional settings. When parties enter into a contract, they are bound by its terms and can seek legal remedies if the terms are not fulfilled.

In India, the Indian Contract Act, 1872 is the defining law for contracts. Contracts are the backbone of commercial and personal transactions, forming the cornerstone of legal relationships in India. A valid contract is crucial for ensuring that parties involved can rely on the terms agreed upon. To comprehend the essentials of a valid contract in Indian law, it is imperative to delve into the intricacies of contract formation and the elements that constitute a valid contract.

Formation of a contract

A contract comes into existence through an offer and acceptance, supported by the intention to create legal relations, lawful consideration, capacity of the parties, and certainty of terms. These elements collectively form the foundation of contract formation.

Offer and acceptance: An offer is a proposal made by one party with the intention to create legal relations. Acceptance, on the other hand, is the unequivocal agreement to the terms of the offer. For a valid contract, the acceptance must be absolute and communicated to the offeror.

Intention to create legal relations: The contracting parties must have a genuine intention to enter into a legally binding agreement. Social or domestic agreements usually lack this intention, while commercial transactions are presumed to possess it.

Lawful consideration: Consideration refers to something of value exchanged between the parties. For a contract to be valid, consideration must be lawful, real, and possess economic value. An agreement without consideration is generally void.

Capacity of parties: The parties involved must have the legal capacity to enter into a contract. Minors, persons of unsound mind, and those disqualified by law are considered incapable of contracting.

Certainty of terms: The terms of a contract must be clear, definite, and capable of being enforced. Vague or uncertain terms may render the contract void for uncertainty.

Elements constituting a valid contract

Apart from the basic formation, certain essential elements contribute to the validity of a contract in India.

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Free consent: Consent is said to be free when it is not induced by coercion, undue influence, fraud, misrepresentation, or mistake. Any contract obtained under these circumstances may be voidable at the option of the aggrieved party.

Legality of object: The purpose or object of the contract must be legal. Agreements promoting illegal activities or against public policy are void.

Practical aspects in the present business scenario

When entering into a contract in business settings, it is crucial to be diligent about specific aspects to avoid potential disputes and future litigation. Even though parties may be aware of the basic principles of contracts, the drafting process requires attention to detail, clarity, and an understanding of legal consequences. Below are key points to consider, both from a practical and legal standpoint, when entering and drafting contracts:

- 1. Force majeure:** Include a force majeure clause to cover unexpected events like natural disasters, war, or pandemics that could make the performance of the contract impossible.
- 2. Dispute resolution:** Define a mechanism for resolving disputes. Consider including arbitration clauses, mediation, or alternative dispute resolution (ADR) methods to avoid lengthy and costly litigation in courts.
- 3. Termination clause:** Specify the conditions under which the contract can be terminated, either for breach or by mutual agreement. A well-drafted termination clause can prevent misunderstandings about when and how a party can exit a contract.
- 4. Confidentiality:** If sensitive information is being shared, include confidentiality and non-disclosure clauses to protect business information from unauthorized use or disclosure.
- 5. Governing law and jurisdiction:** Specify which laws will govern the contract and which courts will have jurisdiction in case of a dispute. This avoids conflicts regarding which legal system should apply if issues arise.
- 6. Assignment and subcontracting:** Clearly state whether parties are allowed to transfer their contractual obligations or rights to third parties. This ensures that parties know whether the agreement can be assigned to another entity.
- 7. Penalty and liquidated damages clauses:** Including a clause on liquidated damages or penalties for non-performance, delays, or breaches can incentivize parties to fulfill their obligations on time.
- 8. Review and amendments:** Build in provisions that allow for modifications or amendments, provided all parties agree in writing. This helps accommodate changes without renegotiating the entire contract.
- 9. Warranties and representations:** State what each party warrants (guarantees) as true and accurate about the subject matter of the contract. Misrepresentation or breaches of warranties can lead to legal action.

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- 10. Non-compete or non-solicitation:** Consider including non-compete or non-solicitation clauses to protect business interests, especially in the context of partnerships or employment contracts.

Legal Side of Contracts:

1. Enforceability:

- The contract must comply with the provisions of the Indian Contract Act, 1872, which requires free consent, lawful consideration, legal purpose, and competency of parties.
- Ensure that the contract is not “void” or “voidable” due to misrepresentation, fraud, or duress.

2. Registration and stamp duty:

- In some cases (such as real estate contracts or partnership deeds), the contract must be registered and properly stamped under the Indian Registration Act, 1908 or the relevant state laws.
- Failure to pay proper stamp duty can render the document inadmissible as evidence in court.

3. Litigation risks:

- If the contract is not carefully drafted, vague terms, hidden clauses, or poorly defined obligations can lead to litigation.
- Avoid jargon and overly complex language that may confuse the parties and lead to varying interpretations.

4. Prevention of breach:

- Draft the contract in a way that ensures clarity and fulfillment of obligations. Including precise timelines, performance milestones, and penalties for non-compliance can deter breaches.

5. E-contracts:

- As business moves online, ensure that e-contracts or digital agreements comply with the Information Technology Act, 2000, which recognizes electronic records and digital signatures as valid forms of contracting.

6. Due diligence:

- Conduct thorough due diligence on the counterparty to assess their ability to perform under the contract, especially in long-term business relationships. Understanding the financial stability and reputation of the other party can prevent future issues.

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Best practices to avoid future litigation:

- 1. Legal review:** Before signing, get the contract reviewed by a lawyer, especially for complex or high-value transactions. Legal experts can identify risks and suggest protective clauses.
- 2. Well-defined terms and conditions:** Use standard terms and conditions wherever possible, but customize them to fit the specific transaction. A “one-size-fits-all” approach can create issues later if the contract does not reflect the actual intent of the parties.
- 3. Record-keeping:** Maintain clear records of all communications and changes related to the contract. This can be critical if a dispute arises over the interpretation or performance of the contract.
- 4. Prevention mechanisms:** Draft mechanisms for early detection of non-performance (such as regular status updates or audits) to resolve issues before they escalate into major breaches.

By focusing on these legal and practical considerations, one can draft contracts that are robust, reduce the risk of future disputes, and ensure that all parties are protected in the event of disagreements or changes in circumstances.

Some well-known case laws of contract law:

Case Ref: **Kuju Collieries Ltd vs Jharkhand Mines Ltd & Ors (1974)**

Parties Involved:

- Kuju Collieries Ltd: The appellant and coal producer.
- Jharkhand Mines Ltd & Ors: The respondents, including a government authority and other entities.

Background:

- The appellant was engaged in coal mining operations in the Kuju area. The case arose from disputes regarding the rights to mine coal and the obligations of the parties involved.
- The appellant claimed that the respondents were interfering with its mining operations and that there were issues related to the terms of the agreement and statutory rights.

Dispute:

The core issue revolved around the interpretation of mining leases and rights granted to Kuju Collieries. There were allegations that Jharkhand Mines Ltd. was infringing on the mining rights and operating in areas reserved for the appellant.

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Court's Findings:

The court examined the mining leases and agreements between the parties to determine the rights conferred.

It looked into the statutory provisions governing mining operations in the Jharkhand region, particularly the Mines and Minerals (Regulation and Development) Act.

Ruling:

- The court upheld the rights of Kujua Collieries Ltd, stating that the appellant had the legal entitlement to mine coal in the specified areas.
- It found that the interference by the respondents was unjustified and constituted a violation of the appellant's rights.

Outcome:

The court ruled in favour of Kujua Collieries Ltd., granting it the right to continue its mining operations without interference from Jharkhand Mines Ltd or the other respondents.

Significance:

This case reaffirmed the importance of clearly defined mining rights and the enforcement of agreements in the mining industry. It emphasized the need for compliance with statutory regulations governing mining operations, setting a precedent for future disputes involving mining leases and rights.

Case Ref: Oil & Natural Gas Corporation Ltd vs Saw Pipes Ltd (2003)

Parties Involved:

- Oil & Natural Gas Corporation Ltd (ONGC): The appellant, a government-owned oil and gas corporation.
- Saw Pipes Ltd: The respondent, a private company engaged in the manufacture of pipes and related products.

Background:

- ONGC entered into a contract with Saw Pipes Ltd for the supply of certain pipes required for its oil and gas operations.
- The contract specified the quality, quantity, and specifications of the pipes to be delivered.

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Dispute:

- After the delivery of the pipes, ONGC claimed that the supplied pipes were of substandard quality and did not meet the agreed specifications.
- Saw Pipes Ltd contested the claim, asserting that the pipes were manufactured according to the specified standards and that any defects arose from improper handling or installation by ONGC.

Court's Findings:

- The Supreme Court analyzed the terms of the contract, including the quality standards and specifications that were to be adhered to by Saw Pipes Ltd.
- It considered expert opinions and evidence regarding the quality of the pipes and whether they conformed to the contractual requirements.

Ruling:

- The court ruled in favor of ONGC, stating that Saw Pipes Ltd had failed to deliver the pipes in accordance with the stipulated quality and specifications.
- It emphasized that the quality of goods supplied under a contract is of utmost importance and that the buyer has the right to reject goods that do not meet the agreed standards.

Outcome:

The court upheld the decision of the lower courts and directed Saw Pipes Ltd to compensate ONGC for the losses incurred due to the supply of defective pipes.

Significance:

This case highlighted the importance of adhering to contractual obligations regarding quality standards in commercial transactions. It reinforced the legal principle that a buyer is entitled to receive goods that conform to the agreed-upon specifications and that failure to do so can lead to liability for damages. The judgment serves as a precedent for cases involving quality disputes in contractual agreements, particularly in the context of supply contracts in industrial sectors.

Case Ref: M/s Construction and Design Services vs. Delhi Development Authority (2015)

Parties Involved:

- M/s Construction and Design Services (CDS): The appellant, a firm engaged in construction and design services.

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- Delhi Development Authority (DDA): The respondent, a statutory body responsible for planning and development in Delhi.

Background:

- CDS was awarded a contract by DDA for the construction of certain public infrastructure projects. The contract included specific timelines, quality standards, and other obligations.
- During the execution of the project, disputes arose regarding delays in construction, quality of work, and the alleged non-compliance with contractual specifications.

Dispute:

- DDA accused CDS of failing to meet the contractual obligations, which led to delays and substandard work.
- In response, CDS claimed that the delays were due to reasons beyond their control, including changes in project specifications and external factors impacting construction.

Court's Findings:

- The court examined the terms of the contract and the correspondence between the parties concerning the alleged delays and quality issues.
- It also considered the reasons provided by CDS for the delays, including requests for extensions and modifications by DDA.

Ruling:

- The court ruled in favor of M/s Construction and Design Services, determining that the delays were not entirely attributable to CDS.
- The judgment emphasized that DDA had a responsibility to provide clear specifications and to manage changes effectively, which impacted the construction timeline.

Outcome:

- The court directed DDA to honor its contractual obligations and awarded damages to CDS for the losses incurred due to the delays and DDA's failure to communicate effectively.

Significance:

This case underscores the importance of clear communication and management of contractual obligations

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in construction projects. It highlights the responsibility of both parties in a contract to collaborate effectively, especially when changes occur that can affect timelines and deliverables. The judgment serves as a precedent for future disputes in construction contracts, emphasizing the need for accountability and adherence to contractual terms by both parties.

Conclusion

The meticulous drafting of contracts is not just a procedural necessity but a fundamental cornerstone of successful business relationships. Every clause, from the most straightforward terms to the intricate details, plays a crucial role in defining the rights and responsibilities of the parties involved. Comprehensive contracts help prevent misunderstandings, mitigate risks, and provide a clear framework for resolving disputes should they arise. By investing the time and effort to ensure that contracts are thorough and precise, businesses can protect their interests, foster trust, and promote smoother interactions. Ultimately, a well-drafted contract serves not only as a legal safeguard but also as a roadmap for collaboration, driving mutual success and long-term partnerships.





TAXATION

Supreme Court ruling upholding validity of reassessment notices issued within extended time limits for compliances during COVID lockdown

In its recent ruling, the Supreme Court of India reaffirmed the validity of reassessment notices issued by the revenue within extended time limits for compliances during COVID lockdown. Ms. Meena Narayanan (Chennai office) takes you through the facts of the case and the conclusion of the Supreme Court in this decision.

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Summary

In the case of Union of India & Ors. v Rajeev Bansal (2024) INSC 754, the Supreme Court upheld the validity of reassessment notices issued by Assessing Officers (“AOs”) under the Income-tax Act, 1961 (“the IT Act”) after 1 April 2021 (i.e. date of coming into effect of the new reassessment provisions as per Finance Act, 2021), which were issued within the extended time limit specified by the Taxation and Other Laws (Relaxation of Certain Provisions) Ordinance 2020 (“the TOLA”).

The time limits for issue of such reassessment notices were to be determined after considering the period the show cause notices were deemed to be stayed as directed by the Supreme Court in the earlier case of Ashish Agarwal (2023) 1 SCC 617.

Background

Provisions in relation to reassessment in the IT Act prior to 1 April 2021

Sections 147 to 151 of the IT Act contain provisions relating to reassessment of income which has escaped assessment.

Prior to the amendment of the provisions in relation to reassessment by the Finance Act, 2021 with effect from 1 April 2021, the following time limits were prescribed for issuing a notice for reassessment.

SI No	Scenario	Time limit
1	Other than mentioned in SI No 2 and 3 below	4 years from the end of the relevant assessment year
2	Income which has escaped assessment amounted to or was likely to amount to INR 1 lakh or more for the year	Not more than 6 years from the end of the relevant assessment year
3	Income in relation to any asset located outside India which is chargeable to tax has escaped assessment	Not more than 16 years from the end of the relevant assessment year

The procedure for reopening an assessment prior to amendment of the provisions in relation to reassessment involved the following:

- AO having reason to believe that any income chargeable to tax has escaped assessment;
- AO obtaining sanction of the specified authority before issuing the reassessment notice.
- Issue of notice for reassessment within prescribed time limits; and
- AO granting the assessee, the opportunity to be heard (as per previous judicial precedents).

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The TOLA

During the lockdown to contain the spread of the COVID-19 pandemic, the TOLA was promulgated to extend the time limits for completion or compliance of actions under the specified Acts, including the IT Act. The TOLA was enacted on 29 September 2020 and came into effect from 31 March 2020.

The effect of the TOLA and subsequent notifications extending the time limits for completion or compliance of various actions was that the time limit prescribed for passing any order or issuance of any notice, sanction or approval which fell within 20 March 2020 to 31 March 2021, the completion of which could not be made during the stipulated period, was extended to 30 June 2021.

Provisions in relation to reassessment in the IT Act with effect from 1 April 2021

The Finance Act, 2021 brought about substantial changes in the procedure for reassessment with effect from 1 April 2021.

The time limit for issuing a notice for reassessment was amended as provided below.

SI No	Scenario	Time limit
1	Other than mentioned in SI No 2 below	3 years from the end of the relevant assessment year
2	Income which has escaped assessment amounted to or was likely to amount to INR 50 lakh or more for the year	Not more than 10 years from the end of the relevant assessment year

However, no reassessment notices can be issued under the amended provisions if such notices have become time-barred under erstwhile provisions.

Also, different sanctioning authorities and procedure to initiate the reassessment were prescribed. The amended procedure to initiate reassessment involved the following:

- Reassessment proceedings can only be initiated by the AO based on prior information and with prior approval of specified authority;
- The AO is required to provide an opportunity of being heard to the assessee before deciding to issue a reassessment notice;
- The AO is required to conduct any enquiry, if required, with prior approval of the specified authority;
- The AO is required to provide an opportunity to the assessee by service of a show cause notice with prior approval of the specified authority and consider the reply furnished by the assessee; and
- The AO is required to decide on the basis of available material whether or not the case is fit to issue a notice for reassessment.

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Ruling in the case of Union of India v Ashish Agarwal

Notifications under the TOLA contained explanations declaring that the provisions in the IT Act, prior to the amendment by the Finance Act 2021, shall apply to the reassessment proceedings initiated under the TOLA.

The AOs accordingly issued reassessment notices between 1 April 2021 and 30 June 2021 by relying on the reassessment provisions prior to their amendment by the Finance Act 2021. These reassessment notices were challenged by the assesses and the High Courts quashed such reassessment notices issued between 1 April 2021 and 30 June 2021.

The Supreme Court in the case of Union of India v Ashish Agarwal, exercised its discretionary powers under Article 142 of the Constitution and directed that the reassessment notices issued under the erstwhile reassessment provisions, shall be deemed to be show cause notices issued under the new provisions and the AOs were required to provide the assesses with information and material relied upon by the Revenue, within 30 days from the date of the ruling, so the assesses can reply to the show-case notices within 2 weeks thereafter. The requirement to conduct an enquiry as per the new provisions was dispensed with as a one-time measure.

The Central Board of Direct Taxes ("CBDT") issued an instruction on 11 May 2022 for implementing the decision in case of Union of India v Ashish Agarwal.

The AOs accordingly considered the replies furnished by the assesseees and passed reassessment orders for the notices issued between 1 April 2021 and 30 June 2021. Reassessment notices were subsequently issued by AOs under the new provisions between July and September 2022 for the assessment years 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18.

Supreme Court ruling in the case of Union of India & Ors. v Rajeev Bansal

Issues before the Supreme Court in the case of Union of India & Ors. v Rajeev Bansal

The reassessment notices issued subsequently issued by the AOs between July and September 2022, under the new provisions, for the assessment years 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 were challenged before several High Courts and were declared invalid on the ground that (i) they were time-barred and (ii) issued without the appropriate sanction of specified authority.

The issues before the Supreme Court in the Revenue's appeal in the batch of appeals including Union of India & Ors. v Rajeev Bansal were the following:

- 1) Whether the TOLA and the notifications issued under it will also apply to reassessment notices issued after 1 April 2021; and
- 2) Whether the reassessment notices issued under the new provisions between July and September 2022 are valid.

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Revenue's contention

The Revenue's contention was that the TOLA applied to the entire IT Act including the amended provisions in relation to reassessment. All notices issued between 1 April 2021 and 30 June 2021 pertaining to assessment years 2013-14, 2014-15, 2015-16, 2016-17 and 2017-18 will be within the period of limitation as explained in the table below. For column (4), time limit of 6 years was considered, given that the new reassessment provisions provide that no reassessment notices can be issued under the amended provisions if such notices have become time-barred under erstwhile provisions.

Assessment Year (1)	Within 3 Years (2)	Expiry of Limitation read with TOLA for (2) (3)	Within six Years (4)	Expiry of Limitation read with TOLA for (4) (5)
2013-14	31.03.2017	TOLA not applicable	31.03.2020	30.06.2021
2014-15	31.03.2018	TOLA not applicable	31.03.2021	30.06.2021
2015-16	31.03.2019	TOLA not applicable	31.03.2022	TOLA not applicable
2016-17	31.03.2020	30.06.2021	31.03.2023	TOLA not applicable
2017-18	31.03.2021	30.06.2021	31.03.2024	TOLA not applicable

For the assessment year 2015-16, the Revenue conceded all notices issued on or after 1 April 2021 will have to be dropped as they do not fall for completion during the period prescribed by the TOLA.

The directions issued by the Supreme Court in the case of Ashish Agarwal treated the reassessment notices issued between 1 April 2021 and 30 June 2021 as show cause notices. Thereafter, the Revenue issued reassessment notices under the new provisions between July and August 2022. Invalidation of these notices issued under the new provisions on the ground that they were issued beyond the time limit specified under the IT Act read with the TOLA will completely frustrate the judicial exercise undertaken by the Supreme Court in the case of Ashish Agarwal.

Contention by the assesseees

The key contentions of the counsels for the assesseees included that the Finance Act 2021 was enacted after the TOLA. Therefore, the Revenue had to issue reassessment notices under the new provisions without recourse to the extended timelines under the TOLA.

Even if TOLA is read into the IT Act, the time limits for completion or compliance of actions can be extended

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till 30 June 2021. However, reassessment notices issued under the new provisions were issued by the Revenue from July to September 2022 which is beyond the extended time limits stipulated under the IT Act read with the TOLA.

The Counsel's for the assesseees also made year-wise submissions in relation to reassessment notices issued between July and September 2022.

The Supreme Court's conclusion

After considering the legal background and various judicial precedents covering assessment as a quasi-judicial function, principles of strict interpretation and workability, principles of harmonious construction etc, the Supreme Court allowed the Revenue's appeal and concluded the following:

- After 1 April 2021, the IT Act has to be read along with the substituted provisions.
- TOLA will continue to apply to the IT Act after 1 April 2021 if any action or proceeding specified under the substituted provisions falls for completion between 20 March 2020 and 31 March 2021.
- TOLA will extend the time limit for the grant of sanction by the specified authority required for the issue of reassessment notices.
- The directions issued by the Supreme Court in the case of Ashish Agarwal, will extend to all the reassessment notices issued under the earlier provisions in the IT Act during the period 1 April 2021 and 30 June 2021.
- The show cause notices were deemed to be stayed from the date of the issuance of the deemed notice between 1 April 2021 and 30 June 2021 till the supply of relevant information and material by the AOs to the assesseees and during the period of 2 weeks allowed to the assesseees to respond to the show cause notices.
- The AOs were required to issue the reassessment notices under the new provisions within the time limit surviving under the IT Act and TOLA after considering the time during which the show cause notices were deemed to be stayed.

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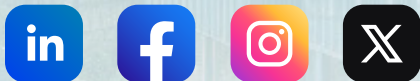
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