

Transfer Pricing and International Taxation

CREDENTIALS

INDEX OF CONTENTS

01



Who we are?

Our Team



02

03



Transfer Pricing
Services

Dispute resolution



04

05



Advisory on
structuring and
international taxation

Documentation and filing,
advisory, litigation



06

07



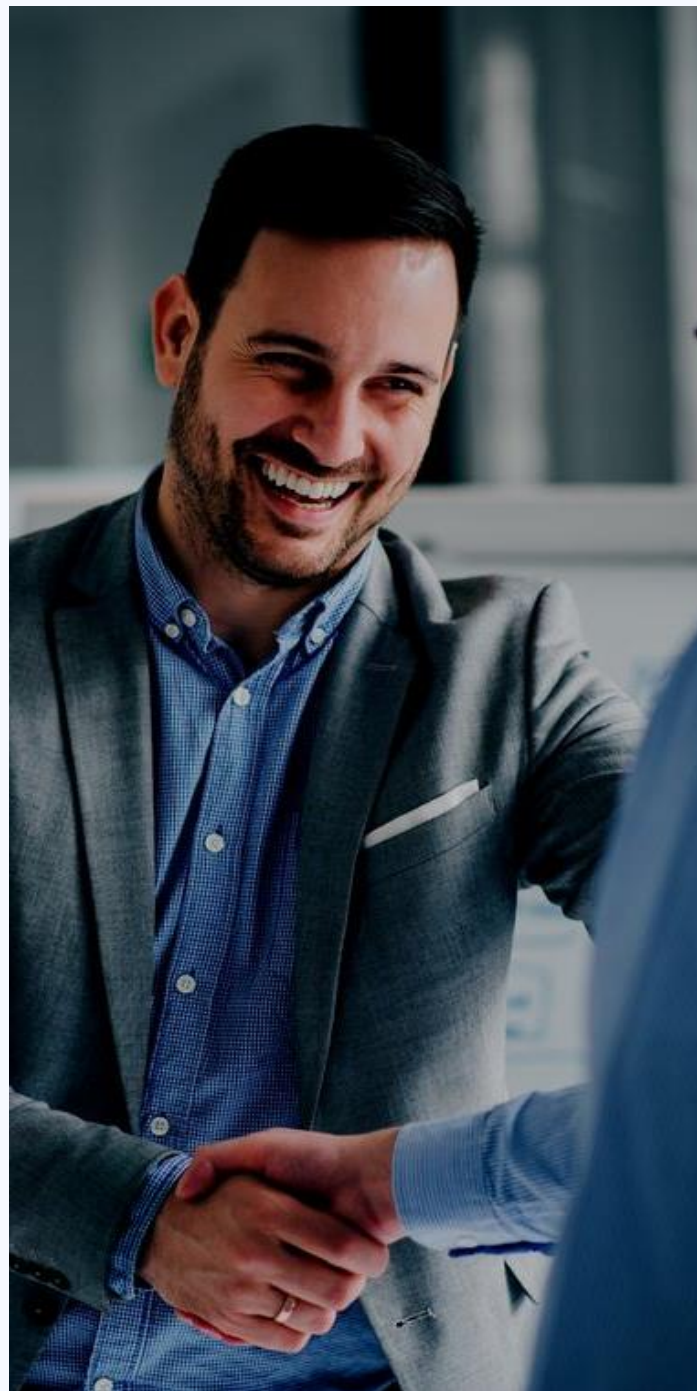
Strengths

ABOUT US

SBC is an entrepreneurial tax consulting firm run by a dynamic team of young professionals who are Big 4 alumni. Team SBC shares a common objective of building a new age professional services organization which does consulting within and beyond borders.

SBC provides tax, consulting, audit and financial advisory services to clients within and beyond borders spanning multiple industries. With local connect and expertise put together with global outlook and capabilities, SBC believes in providing holistic solutions to clients tailored to meet business objectives and address most complex challenges and at the same time be robust, scalable and sustainable from a tax, legal and regulatory standpoint.

SBC refers to one or more of Steadfast Business Consulting LLP (LLPIN: AAL-1503), a Hyderabad based Limited Liability Partnership, and its network of member firms, branches and affiliates.





We are members of
PrimeGlobal


2.5+
BILLION
Revenue



300+
Firms


80+
Countries



2,500+
Partners

The PrimeGlobal Difference

www.primeglobal.net

 @PrimeGlobalAcct

 @PrimeGlobal

 @PrimeGlobalAcct

 @PrimeGlobal
An Association of
Independent Accounting Firms

NORTH AMERICA

- Aruba
- Barbados
- Belize
- Canada
- Dominica
- United States of America

LATIN AMERICA

- Argentina
- Bolivia
- Brazil
- Chile
- Colombia
- Costa Rica
- Dominican Republic
- Ecuador
- El Salvador
- Guatemala
- Honduras
- Mexico
- Panama
- Perú
- Puerto Rico
- Uruguay
- Venezuela

EUROPE, MIDDLE EAST & AFRICA

BRITISH ISLES

UKI

- Great Britain
- Channel Islands
- Ireland

NORTHERN & SOUTHERN EUROPE

Benelux

- Belgium
- Luxembourg
- Netherlands

France subregion

- France
- Austria
- Germany
- Switzerland

Central Europe

- Croatia
- Poland
- Romania
- Russia
- Slovakia
- Ukraine

Southern Europe

- Cyprus
- Greece
- Israel
- Italy
- Malta
- Portugal
- Spain
- Turkey

Nordic Baltic

- Denmark
- Finland
- Norway
- Sweden

ASIA PACIFIC

- Afghanistan
- Australia
- Bangladesh
- China (People's Republic of China)
- Hong Kong
- India
- Indonesia
- Japan
- Malaysia
- New Zealand
- Pakistan
- Singapore
- South Korea
- Taiwan
- Thailand
- Vietnam

MIDDLE EAST & NORTHERN AFRICA

MENA

- Egypt
- Kuwait
- Lebanon
- Morocco
- Palestine
- Tunisia
- Saudi Arabia
- United Arab Emirates

AFRICA

Sub Sahara

- Angola
- Kenya
- Mauritius
- Nigeria
- South Africa
- Uganda

OUR TEAM



Transfer Pricing &
International Taxation,
Business Advisory &
Litigation



CA Mithilesh Sai
Sannareddy

Mithilesh has over 13 years of management and consultancy experience in assisting clients on Taxation, Transfer Pricing, Regulatory matters, Advisory and Litigation. Mithilesh's expertise and experience include Transfer Pricing - Advisory, Documentation, Representation, filing Advance Pricing Agreements (APA- Bilateral and Unilateral) Applications and related assignments, Global Transfer Pricing Review for MNEs, Planning & Implementation of BEPS three-tier documentation, International Tax Inbound and Outbound advisory, Advisory in the areas of Indian Taxation, International Tax and the Double Taxation Avoidance Agreement (DTAA) - US, UK and Singapore Taxation, Advising clients on managing their tax structures including outbound investments, Evaluation of alternative cross border operating structures for MNEs, Transaction tax and Corporate tax advisory services to clients in Technology, Pharma, Construction and Real Estate Industry in relation to Tax, FEMA, SEBI and Stamp Duty regulations, Tax due diligence for various listed and unlisted clients and Liaising with statutory authorities, bankers, lawyers, company secretaries for various clients.

Mithilesh has represented more than 50 Tribunal appeals before Hyderabad ITAT and made more than 100 CIT(A) and DRP filings and representations. Mithilesh is a Chartered Accountant and Lawyer by profession. He also holds Certification in International Taxation and Forensic Audit. He is a key resource person of SICASA for International Taxation & Transfer Pricing matters. Mithilesh is a secretary of Hyderabad Chartered Accountants Association (HCAS).

Email: mithilesh@sbcllp.in Phone: +91 95531 11131

Transfer Pricing,
Virtual CFO Services
& Valuations



CA Praneeth Narahari

Praneeth is a multifaceted practitioner having over 6 years of experience in Transfer Pricing, Income Tax and Valuation matters. Praneeth is a Transfer Pricing specialist advising MNE clients on Three-tier Documentation, TP Litigation Support & Representations, Structuring of complex inter-company transactions, Alternate Dispute Resolution (APA, MAP and SHR), BEPS Advisory and Valuations for arm's length determination for TP purposes. Praneeth has handled vast clientele engaged in manufacturing, distribution and services activities across a wide spectrum of industries like Technology, Pharma & Healthcare, Industrial, Financial Services and Consumer.

Praneeth was previously associated with a Big 4 firm in Transfer Pricing & International Taxation domain. Praneeth is a Chartered Accountant (CA) by profession along with an accompanying arsenal of being a Cost and Management Accountant (CMA), Chartered Financial Analyst (CFA) – all levels cleared, Certified Financial Modelling and Valuation Analyst (FMVA[®]) and a Commerce Graduate (B.Com). Praneeth is an All-India Rank Holder in CMA Inter and CMA Final examinations. Over the course of his professional career, Praneeth has been a regular contributor for various forums and associations by contributing articles, participating and moderating training sessions and webinars.

Email: praneeth@sbcllp.in Phone: +91 94919 33365

OUR USP

- **Global Network** - SBC is a member of PrimeGlobal, a global network of 300 highly successful member firms having presence in 100+ countries. SBC is a one stop transfer pricing consultant for MNEs for regional/country comparable studies & filings.
- **PAN India** - SBC has presence across India through its branches and affiliates. SBC has track of jurisdiction wise precedents and practices.
- **Big4 alumni** – Being Big 4 Alumni, our TP team has direct hands-on experience in handling complex TP assignments and leverages on the best practices drawn from the team’s collective experience with a view to deliver a robust TP documentation that can be defensible from a TP audit/scrutiny standpoint.
- **Global Benchmarking Team** – Apart from Indian databases, SBC is equipped with global benchmarking databases thereby having capabilities of handling end to end global benchmarking exercises of MNE groups spread across various jurisdictions
- **Collaboration** - Our network partners are former Tax Officers, Ex-Regulators, Senior Counsels who share their expert opinions & views for countering aggressive regulatory positions.





Transfer Pricing Services



TRANSFER PRICING SERVICES

- MNEs are operating in an environment of unprecedented complexity. The rising volume and variety of intercompany transactions in the midst of a continually evolving Transfer Pricing regulatory landscape, accompanied by increased enforcement activities worldwide, have made Transfer Pricing a leading risk management issue for global businesses.
- SBC with its rich experience and demonstrated capabilities, believes in providing holistic Transfer Pricing solutions to clients tailored to meet business objectives and at the same time be robust, scalable and sustainable from a BEPS & local Transfer Pricing Regulations standpoint.



TRANSFER PRICING SERVICES

- SBC provides comprehensive Transfer Pricing solutions encompassing - Transfer Pricing planning for new related party transactions and Transfer Pricing documentation (as statutorily prescribed by local jurisdictions). We provide end to end litigation support across judicial forums on all Transfer Pricing matters. We also assist MNEs strategize and evaluate alternative dispute resolution routes – Advance Pricing Agreements, Mutual Agreement Procedure, Safe Harbour Rules. Further, with the advent of BEPS, MNEs have to ensure compliance with BEPS Actions Plans (including filing of all the relevant forms relating to three-tiered documentation). SBC assists in ensuring that the information disclosed in the Country-by-Country Report, Master File and Local File adequately factors a 360-degree view and supports the Transfer Pricing and other tax positions of the MNEs, and also demonstrates the compliance of the MNEs with OECD and local Transfer Pricing Regulations.



TRANSFER PRICING SERVICES



Transfer pricing planning

Evaluation of alternative business structures from a transfer pricing planning perspective



Compliance and documentation

Providing support in meeting transfer pricing compliance requirements, and assistance in all aspects of documentation preparation and compliance including certification



Controversy resolution

Assistance in negotiations of Advance Pricing Arrangements, in handling competent authority negotiations and in transfer pricing audit management



Managing risk

Identification of possible risk areas and assistance in preparing a defense against possible future inquiries from revenue authorities by assessing the current transfer pricing policies.



Integrated tax planning

Providing reviews that present international businesses with the opportunity to comprehensively assess their tax position

END TO END TRANSFER PRICING SERVICES

Nature of Compliance

Maintenance of Transfer Pricing Documentation u/s 92D

Certification and Filing of Form 3CEB

Master file (Form 3CEAA)

Applicability

1. If aggregate value of international transactions > Rs.1 Crore or
 2. If SDT's > 20 Crores and having transactions with entities claiming Tax Holiday or deductions u/s 80IA or 80IB or 10AA of the Income Tax Act, 1961
-

1. If it enters into international transactions (Even 1/- including share capital, revenue transactions) with foreign Associated Enterprises (AE's) or
 2. If it enters into SDT with Indian AE's (either of the parties are claiming any tax holiday and the overall transactions value exceeds INR 20 Crores)
-

1. If aggregate turnover of entire group > Rs. 500 Crore and
2. If aggregate value of international transactions > Rs. 50 Crore or if aggregate value of transaction derived from the sale/ purchase/ transfer/ lease of Intangible Property > 10 Crore

Due date
(Extended in view of pandemic)

31 October 2022

31 October 2022

30 November 2022

END TO END TRANSFER PRICING SERVICES

Nature of Compliance

Master file
(Form 3CEAB)

CBCR (Country by country reporting Form 3CEAC)

CBCR (Country by country reporting Form 3CEAD)

Applicability

Case more than 1 entity in India is crossing the Master File threshold limits Notified (30 days prior to filing of Form 3CEAA)

Intimation of the Indian CE being alternate reporting entity or that the Parent entity is filing CbCR (if following Accounting Year March end)

Consolidated group revenue for accounting year > Rs. 5500 crore and
Filing CBCR by:

- Indian Parent entity
- Indian Alternative Reporting Entity

Due date (Extended in view of pandemic)

31 October 2022

31 January 2023

31 March 2023

TRANSFER PRICING COMPLIANCES

- Transfer Pricing Documentation
- Accountant's Report - Form No. 3CEB
- Master File
- Country-by-Country Report
- Global Transfer Pricing Compliance – Regional/Country comparable studies & filings adhering to OECD guidelines and local regulations. (SBC has access to all major Indian and Global databases/ softwares - Prowess, Capitaline TP, Ace TP, Amadeus, Compustat, Kt-Mine, Royalty Range, Royalty Stat, Orbis, Osiris, IBISWorld, Factiva, One Source, Loan Connector etc.)
- Transfer Pricing Comfort Letters/Memos for Statutory Auditors
- FIN 48 Assistance – Quantification & Opinion on Transfer Pricing exposure and uncertain tax positions
- Transfer Pricing analysis and Board meeting presentations for Listed Companies from SEBI Regulations and Companies Act perspective.



TRANSFER PRICING DOCUMENTATION

A detailed list of mandatory documents are given in Rule 10D(1) of the Rules.

- Ownership Structure
 - Profile of multinational group
 - Business description/ Profile of industry
-
- ▶ Nature and terms (including price) of international transactions
 - ▶ Description of functions performed, risk assumed and assets employed (functional analysis)
 - ▶ Records of economic and market analysis (economic analysis)
 - ▶ Record of budgets, forecasts, financial estimates
 - ▶ Any other record of analysis (if, any) to evaluate comparability of international transaction with uncontrolled transaction(s)
 - ▶ Description of method considered with reasons of rejection of other methods

Entity Related



Price Related



TRANSFER PRICING DOCUMENTATION

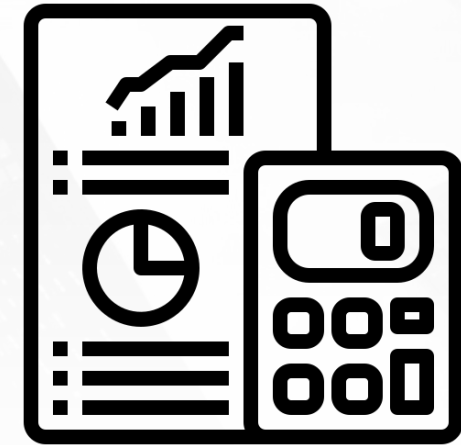
- » Details of transfer pricing adjustment(s) made (if, any)
- » Any other information e.g. data, documents like invoices, agreements, price related correspondence etc.
- » Detailed documentation not required in case aggregate transaction value is less than **INR 1 Crore**
- » List of supporting documents are also provided in the law
- » Contemporaneous data requirements
- » Documents to be retained for a fixed period from end of the assessment year
- » Need to obtain Accountant's report (under Form 3CEB) to be filed along with the return of income

Transaction Related



ACCOUNTANT'S REPORT (Form 3CEB) - Rule 10E

- Obtained by every taxpayer filing a return in India and having international transaction or SDT
- To be filed by due date for filing return of income
- Essentially comments on the following:
 - whether the taxpayer has maintained the **transfer pricing documentation** as required by the legislation,
 - whether as per the transfer pricing documentation the prices of international transactions are at **arm's length**, and
 - certifies the value of the international transactions as per the books of account and as per the transfer pricing documentation are **"true and correct"**



Form 3CEB is bifurcated into following 3 parts:

- » Part A: Details of taxpayer
- » Part B: Details of International Transactions
- » Part C: Details of Specified Domestic Transactions

TRANSFER PRICING ADVISORY

- Transfer Pricing Policy & Price Setting
- Drafting/Review of Inter-Company Agreements
- Alternative Business and Remuneration Models that are sustainable
- Comparable Studies and Benchmarking analyses
- Operational Transfer Pricing
- Group Profit & Effective Tax Planning
- Tax efficient structuring of international transactions & transaction flows
- Supplementary analyses to strengthen the documentation from litigation perspective
- Voluntary Transfer Pricing Adjustments
- Secondary Adjustments
- Transfer Pricing Health Check-Up to avoid/mitigate risks
- Transfer Pricing Due Diligence
- Drawing Segmental P&L for Transfer Pricing Purposes
- Economic adjustments computation – Risk, Working Capital, Forex, Capacity Utilisation, Depreciation, Cash PLI adjustments



Transfer Pricing Litigation support & Representations before:

- First level authorities - Transfer Pricing Officers (TPO)/ Assessing Officers (AO)
- Dispute Resolution Panel (DRP)
- Appellate authorities - Commissioner of Income Tax (Appeals) [CIT(A)], Income Tax Appellate Tribunals (ITAT), High Court, Supreme Court
- Penalty, Rectification, Re-assessment, Revision, Remand, Order giving effect, Stay of demand proceedings

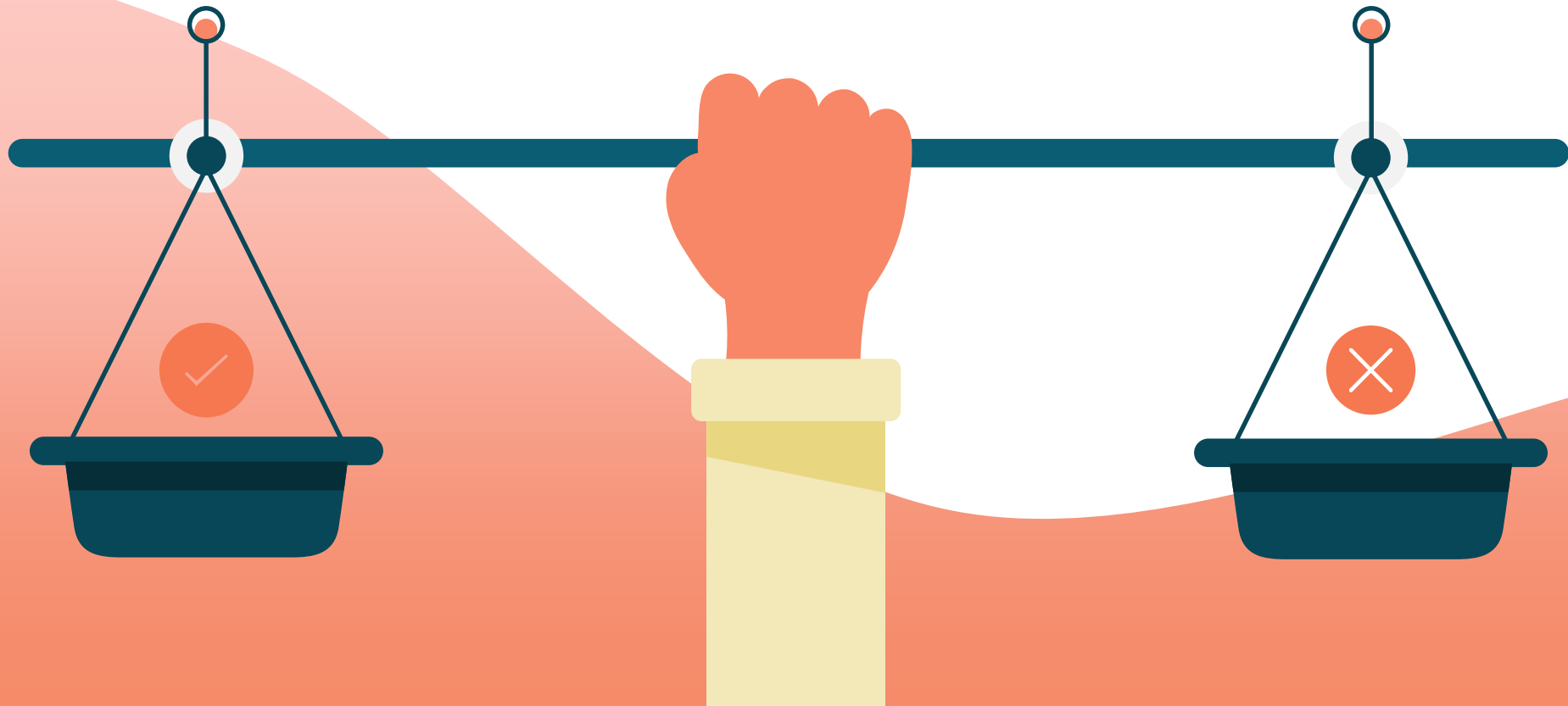
Alternate Dispute Resolution Routes - Advance Pricing Agreement (APA), Mutual Agreement Procedure (MAP), Safe Harbour Rules (SHR):

- Cost Benefit Analysis for decision making
- Filing of Applications in prescribed Forms
- Representations & Submissions
- Application Renewals
- APAs – both unilateral & bilateral





ALTERNATIVE DISPUTE RESOLUTION AND MITIGATION CHANNELS



ALTERNATIVE CHANNELS

1. Safe Harbour rules(Under Section 92CB and Rules 10TA to TG)

- A “safe harbour” is defined in the Act as circumstances in which the tax authority shall accept the transfer price declared by the assessee.
- Further, the CBDT, vide **notification 46/2017 dated 7 June 2017**, has amended the safe harbour rules w.e.f **AY 2017-18 and the same are applicable till AY 2019-20**. The provisions are now extended to **AY 2020-21 only**.
- **Compliance Requirements:**
- **FORM 3CEFA - Safe Harbour Application** (Int trans)
- **FORM 3CEFB - Safe Harbour Application (SDT's)**



Our Scope:

- Evaluation of pros and cons of opting for Safe Harbour Rules and advising the taxpayer on various implications pertaining to opting the same
- Highlight risks and provide recommendations for decision making
- Assistance in implementation of filing the application before AO and subsequent follow up with concerned Authorities
- Assistance in audit scrutiny



Application for safe harbour is to be filed before the start of the financial year

2. Advance Pricing Agreement (APA)

- **Finance Act, 2012** had introduced the provisions of Advance Pricing Agreement ('APA') w.e.f. **1 July 2012**.
- An APA is an agreement between the CBDT and a taxpayer, which determines in advance the ALP or specifies the manner of the determination of ALP, in relation to International transactions.

(A)Types:

- Unilateral APA
- Bilateral APA
- Multilateral APA

(B)Tenure:

- The tenure of APA can be up to 5 years for onward determination of ALP.
- In case of roll back mechanism, the APA can be made applicable for a period not exceeding 4 years. Hence, the total tenure applicable for APA can be 9 years.

(C)Compliance

- APA application in Form **3CED/ 3CEDA** (for period starting from FY 2020-21)

Our Scope:

- » Framing critical assumptions during APA negotiations and collation of information and documents as per prescribed APA application form.
- » Assistance in filing the application and preparation for site visit and submission of information/ documents required from time to time
- » Conducting mock site visits
- » Follow up with the concerned authorities
- » Assisting APA negotiations and finalizing APA terms and conditions with IR.

3. Mutual Agreement Procedure(MAP)

- MAP is an alternative available to taxpayers for resolving disputes giving rise to double taxation whether juridical or economic in nature. The agreement for avoidance of double taxation between the countries would give authorization for assistance of Competent Authorities in the respective jurisdiction under MAP. In the context of OECD Model Convention for the Avoidance of Double Taxation, Article 25 provide for assistance of Competent Authorities under MAP.

→ Recent MAP Guidance:

Resolution under MAP is arrived at following cases:

- Transfer Pricing adjustments
- Existence of a Permanent Establishment
- Attribution of profits to a Permanent Establishment
- Characterisation or re-characterisation of an income or expense

Technical Issues – Guidance Provided:

- Downward Adjustments
- Resolution of Recurring Issues
- Secondary Adjustment
- Taxes collection
- Bilateral and Multilateral APAs



TIMELINES & DEADLINES

Forum	Time limit for passing AO order for AY 2020-21 (TP cases)
Final assessment order on conclusion of regular assessment proceedings	<p>Within 30 months from the end of the AY. TP Order has to be passed 60 days prior to the due date.</p> <p>For AY 2020-21, due date for completion of TP proceedings is 31 July 2023. Final assessment order has to be passed before 30 September 2023 for TP cases (in view of extension granted by CBDT).</p>
Final assessment order giving effect to DRP directions	<p>Within 1 month from the end of the month in which DRP directions are received by taxpayer.</p>
Order giving effect to CIT/ITAT order (no remand/set aside)	<p>Within 3 months (plus additional 6 months of condonation is allowed for reasons beyond control) from the end of the month in which the CIT/ ITAT order is received by PCCIT</p>
Order giving effect to ITAT order (remand/set-aside)	<p>Within 24 months from the end of the FY in which ITAT order is received by PCCIT</p>



Advisory on structuring and International taxation

INTERNATIONAL TAX SERVICES

Our international tax services help manage global operational changes and transactions, capitalization and repatriation issues, transfer pricing and tax efficient supply chain management – from forward planning, through reporting, to maintaining effective relationships with the tax authorities

Advisory services

- Advice on double tax treaties and foreign tax system/implications (in conjunction with our foreign offices)
- Overseas structure rationalization (in conjunction with our foreign offices)
- Tax efficient structuring of overseas acquisitions, operations and earnings
- Advice on foreign tax credit planning and repatriation planning
- Advice on cross border transactions, inbound and outbound structuring
- Advise on application of proposed General Anti Avoidance rules
- Advisory services in relation to Tax Efficient Supply Chain Management
- Assist for resolution of international tax disputes
- Advice and assist in seeking AAR on complex / international tax issues



International Tax Advisories in relation to



Permanent Establishment (PE)
attribution study



BEPS Action Points & MLI
Implications



Thin Capitalisation



With Holding Taxes,
Income tax
compliances



Secondary Adjustments



Repatriation strategy



Debt Restructuring

Tax Representation and Litigation Support



Be it Transfer pricing, or income tax issue, our team provides representation and litigation support services in actual or potential legal proceedings before AO, TPO, CIT(A), DRP, AAR, ITAT, High Court and Supreme Court by drawing experience from various backgrounds, our professionals combine the highest standards of technical skill and knowledge to gather, analyse and evaluate evidence

ABOUT OUR TAX LITIGATION **ADVISORY PRACTICE**

Our unique and specialised Tax Litigation Advisory Group specializes on providing assistance on tax matters in proceedings before DRP's, CIT(A)'s, Tribunals, High Courts, the Supreme Court and AAR's. With pan-India coverage, our advisors and external litigators are widely recognized and have appeared in a range of matters before the highest judicial forums in the country.

Our Tax Litigation Advisory Group houses experienced professionals and senior advisors who regularly work with eminent external litigators.

Traditional Avenues



Supreme Court
13 Years



High Court
10 Years



Appellate Tribunal
7 Years



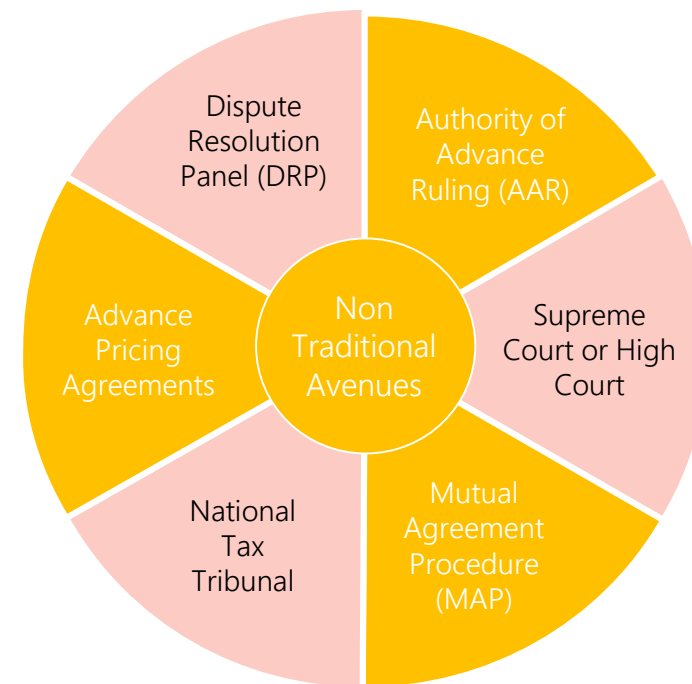
Commissioner (Appeals)
5 Years



Assessing Officer
3 Years

India Tax dispute resolution process

Non Traditional Avenues



India Tax dispute resolution process

TAX LITIGATION ADVISORY

a unique service offering (direct taxes)



Analysis of the orders adjudicated by the tax/appellate authorities and recommendations for an appropriate legal remedy



Preparation of appeals against the orders adjudicated by the tax/appellate authorities and strategizing the way forward



Review of written submissions to be made before the Appellate Authorities



Representation before CCIT/DGIT/CIT/DIT in Revision & Reduction/Waiver petitions and before CBDT and AAR for more permanent solutions and Assisting clients in Mutual Agreement Procedures



To **position** our legal counsel as advocate on record for High Court and Supreme Court proceedings



Representation before the tax / appellate authorities for appeals/stay applications



Playing a proactive role to **identify** common issues across various sectors across the country and devising appropriate **strategy**



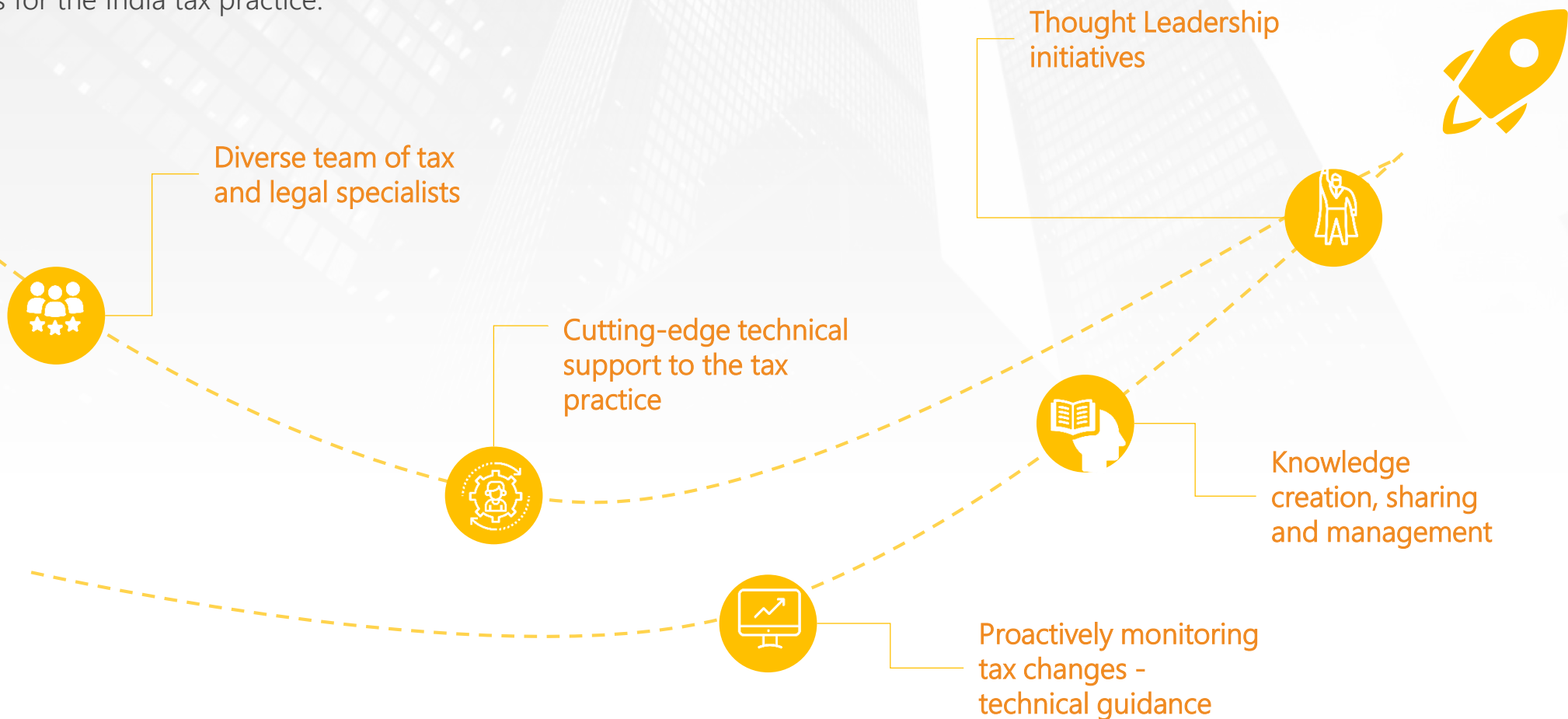
Assisting in forming tax opinions and identifying potential litigative issues for clients

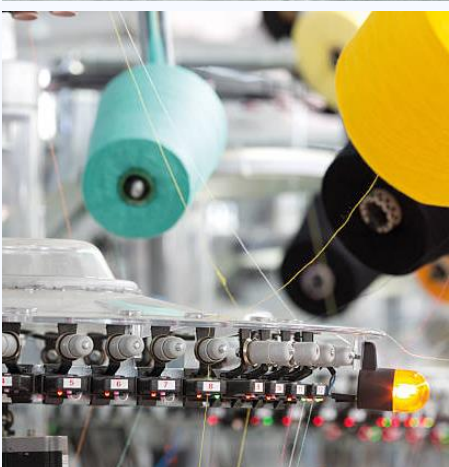


Liaising between the client serving team and senior tax counsel (where matter represented by other counsel)

ABOUT THE TAX KNOWLEDGE AND SOLUTIONS GROUP

The Tax Knowledge & Solutions Group is a group of senior tax technical specialists focused around technical research, innovation, ideation and tax solutions for the India tax practice.





INDUSTRIES WE SERVE

- » Information Technology BPO & ITES
- » Pharma/Seeds/R&D
- » EPC/Construction/Real Estate
- » Telecommunication
- » Sea Food & Food Processing
- » Jewelry
- » Tobacco
- » Real Estate
- » Banking and Finance
- » Mining and Minerals
- » Pharmaceuticals
- » Paper
- » Sugar
- » Transport and Logistics
- » Trading
- » Textile
- » Hotels
- » Health Care and Hospitals
- » Education
- » Electronic Components
- » Manpower Supply
- » Printing and Packaging

STRENGTHS

- a) Success rate, Market Share Leadership and Industry wide expertise
- b) Bird's eye view on pending litigations across the organization
- c) Monitoring of the international transactions
- d) Effective leverage of institutional knowledge
- e) Efficient co-ordination of multiple teams managing disputes across various locations
- f) Maintenance of itinerary of the upcoming hearings, alert companies on the action items and implementation support
- g) Strategizing litigation using previous jurisprudence, data and insight
- h) Backed up by strong team of Counsels and Tax Advocates, Ex –Department officials with loads of knowledge on and tax and litigation



WHY CHOOSE US

All of the main Partners and staff are Big4 alumni and are well versed in transfer pricing, APA and controversy management in the respective domains. With a staff of 135, amongst whom there are 45 qualified professionals, we have a combined professional experience of 130 years.

Our growing expertise in key territories dealing with tax authorities allows our transfer pricing, Litigation, and resolution specialist to advise you on what approach best fits your commercial needs and capabilities.

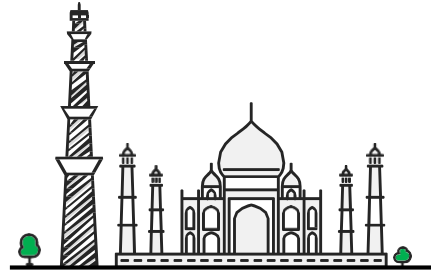


Contact us



HYDERABAD

Suite 5, Level 3, Reliance Cyber Ville., Madhapur, Hitech City, Hyderabad – 500081



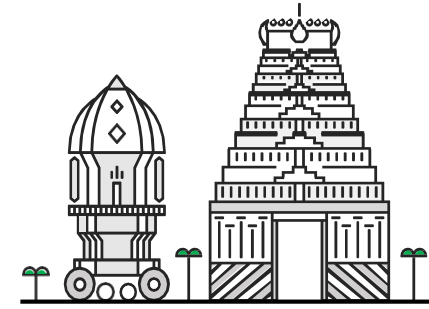
DELHI

C- 699A, 1st Floor, Sector-7, Palam Extn., Dwarka, New Delhi, Delhi 110075



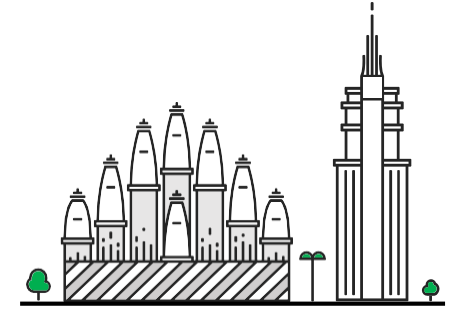
MUMBAI

Flat no.3, Plot no.226/227, Sion East, Mumbai - 400022



CHENNAI

Old no 19, New no 13B, New Bangaru colony first Street, KK Nagar West, Chennai 600078



BANGALORE

90/1, 3rd Floor, Pasha South Square, Rathavilas Road, Basavangudi, Bangalore - 560004

Vizag: Level 3, Kupilli Arcade, Akkayyapalem, Visakhapatnam 530016, Andhra Pradesh

Vijayawada: # 56-11-3, Sri Devi Complex, Y.V.R Street, MG Road, Patamata, Vijayawada, Andhra Pradesh

Tirupati: H. No: 6-154/1, Syamala Nilayam, Near Water Tank, Akkarampalli, Tirupathi, Andhra Pradesh

Kurnool: #21, Top Floor, Skandanshi Vyapaar, New Bus Stand Road, Kurnool 518 003, Andhra Pradesh



UAE Address: 2103, Bayswater Tower, Business Bay, Dubai, UAE



USA Address: SBC LLC, 8 The Green, Suite A in the City of Dover, Delaware - 19901

Thank You



www.steadfastconsultants.in
