

GST Review Report for the period April'18 – March'19

Hiregange & Associates
Chartered Accountants

To

Mr. Soham Modi
Managing Partner,
Soham Mansion,
5-4-187/3and4,
Secundrabad.
500003.

Date of Report: 26/03/2020

Dear Sir/ Madam,

Sub: GST Review Report for the period April 2018 to March 2019

Ref: Your confirmation provided in this regard vide email Dated 21.06.2019

Please find herewith our detailed report, the scope of our review is as per the offer letter sent and your confirmation in this regard. We hereunder provide you with our observations and suggestions, which are based on the checks conducted by us, records made available and as per explanations and information are given to us. The limited review is carried out as per the principles laid down by the standards on review engagement as issued by the Institute of Chartered Accountants of India from time to time. The review is carried out on a sample basis and our observations are subject to the records furnished, explanations and information are given to us.

Thanks & Regards,

For M/s. Hiregange & Associates
Chartered Accountants

CA Subba Reddy
Partner

Abbreviations

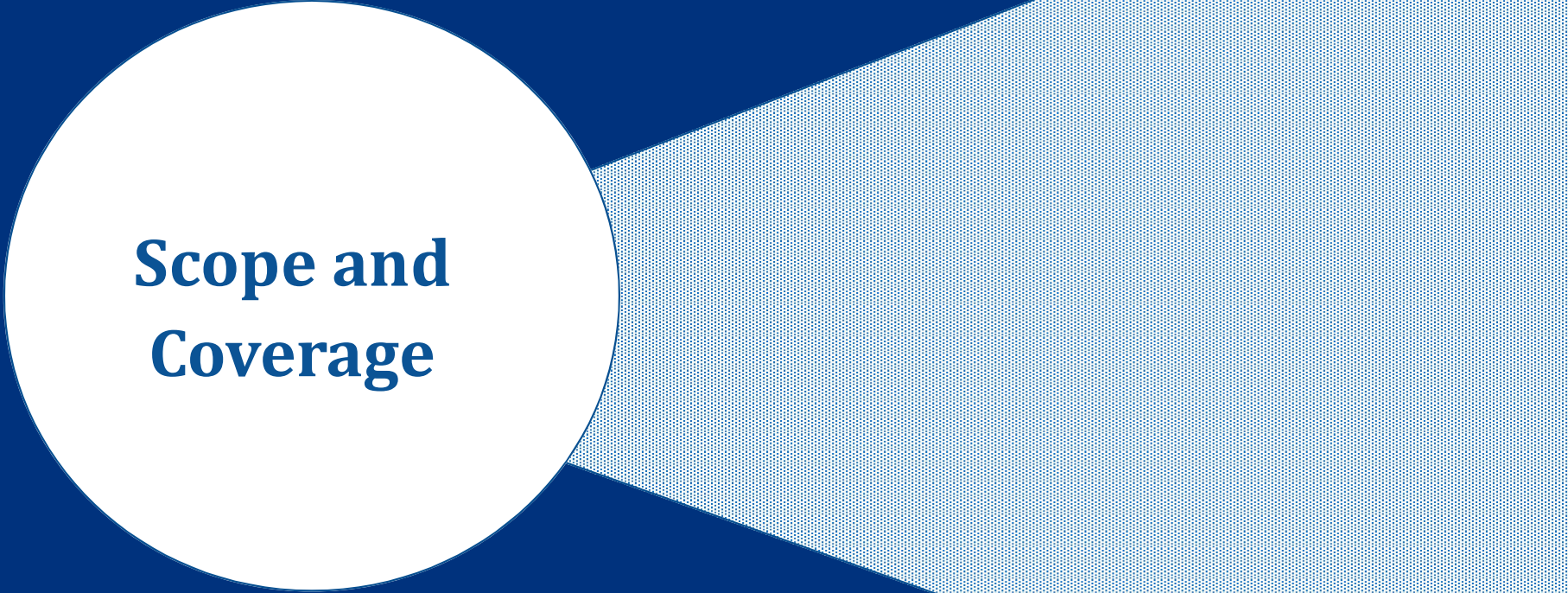
Hiregange & Associates
Chartered Accountants

Abbreviation	Description
Auditee	B&C estates
GST	Goods and services tax
RCM	Reverse charge mechanism
w.r.t	With respect to
Ref.	Reference
AoS	Agreement of Sale
TOS	Time of supply
OC/CC	Occupancy/Completion Certificate

Index

Hiregange & Associates
Chartered Accountants

Sr. No	Particulars	Slide No.
1	Scope and coverage	04-05
2	Area of Coverage	06-06
3	Executive summary	07-08
4	Revenue	09-13
5	Input Tax Credit	14-17
6	Reverse Charge Mechanism	18-19
7	System and Processes	20-20
8	Other information	21-28
9	Compliance of previous report	29-46



Scope and Coverage

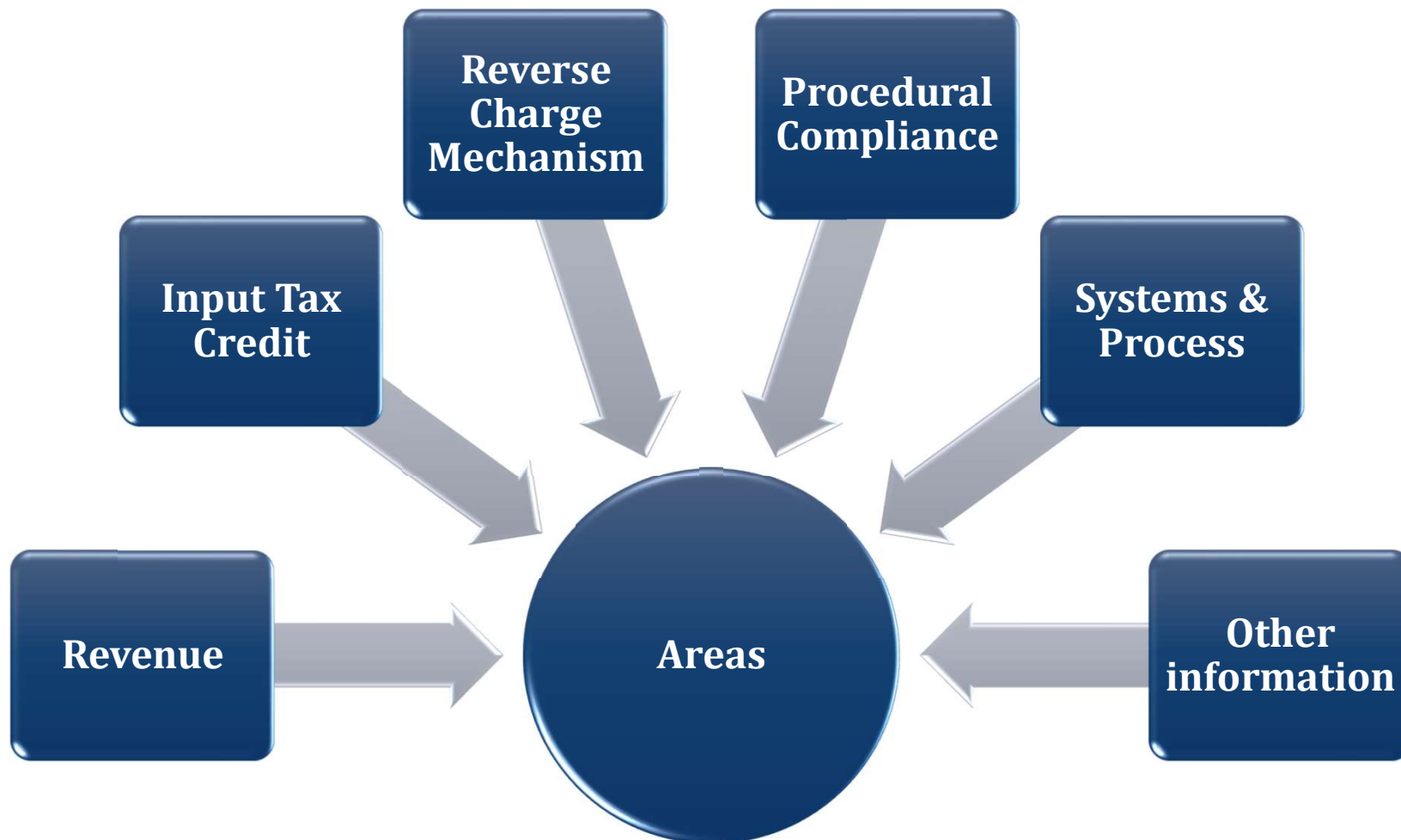
1.Scope of Work

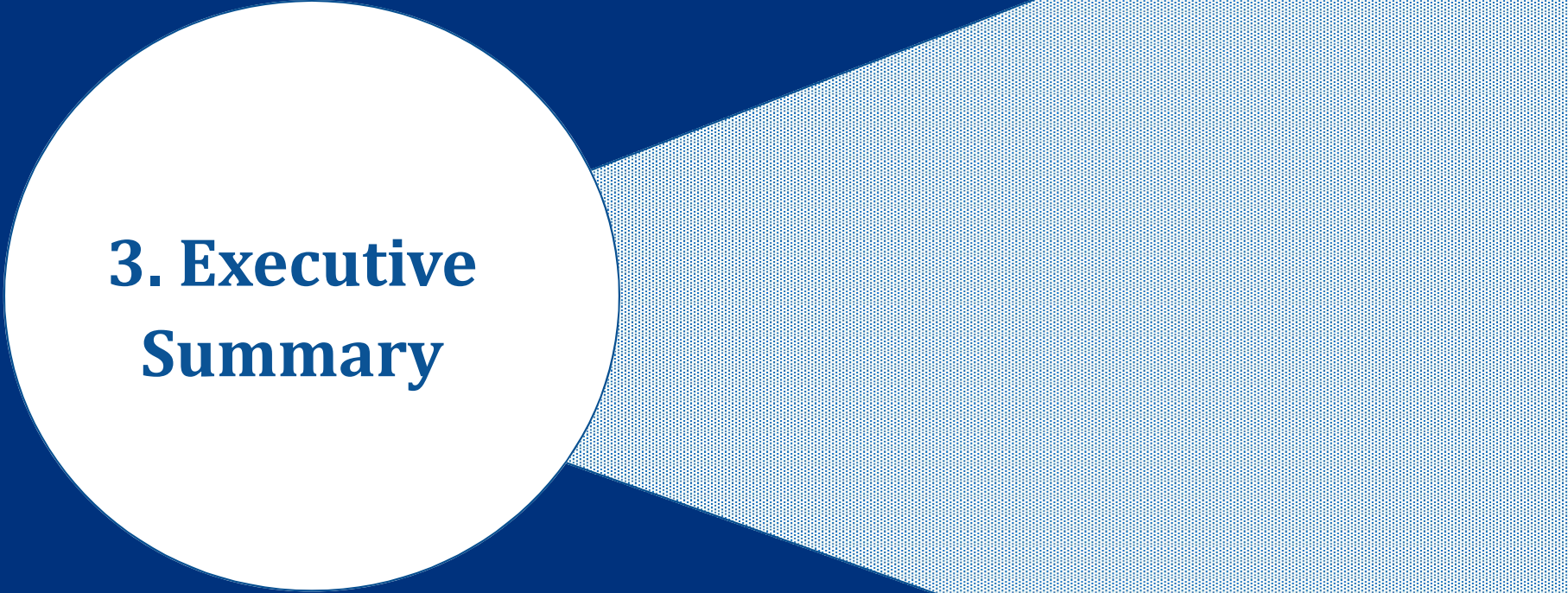
The scope of the assignment is as per the offer sent to you and confirmation received, which is as follows:

- Test check of books of accounts and other GST records for checking the compliance, reporting the deviation in the system and transactional errors.
- Suggestion on areas of weaknesses; [Verification will be conducted on the sample basis].
- Verification of various streams of income by scrutiny of Books of Accounts and ascertaining the taxability under GST
- Review of documentation and reconciliation etc. Suggesting the modifications required in accounting.
- Review of disclosure in returns

2. Areas of Coverage

Hiregange & Associates
Chartered Accountants





3. Executive Summary

3.1 Executive Summary

Areas	Observations	Ref	Amount (Tax)	Level of impact
Revenue	Discounts given for prompt payment of consideration can be reduced from the taxable value.	9.4.2	1,18,800/-	High
Revenue	Extra specs and car parking can be considered as composite supply of flat and tax @ 12% can be paid	9.4.4	50,700/-	High
Revenue	GST needs to be discharged on interest collected on delayed payment	9.4.4	66,700/-	High
Revenue	GST to be paid on transfer of assets to Summit Sales LLP	9.8.1	40,700/-	Medium
Input	ITC missed to be availed by auditee	5.1	5,04,600/-	High
Input	Ineligible ITC availed needs to be reversed	9.4.14	13,400/-	High



4. Revenue

4.1 Issues w.r.t extra specs

Observation:

- ❖ Customer brings his own tiles or do plumbing works for which auditee refunds an amount to such portion by issuing GST credit note.
- ❖ However, there is no such bifurcation of amount mentioned in the AoS to provide refund to the extent of work done by customer.

Impact:

As per section 15(2)(b), extent of supplies which are in the scope of Auditee but the same has been incurred by the customers needs to be included in the value of supply and GST to be discharged on the same. Otherwise, specific bifurcation of scope to be mentioned in the AoS, to avoid conflict with the department.

(Refer annexure “extra specs” for details)

Impact: 9,289

Level of Impact:
High

Recommendation:

Suggested to clearly demark the scope between the auditee and the customers.

II. Reconciliation of Taxable Turnover

Hiregange & Associates
Chartered Accountants

ACCOUNT HEAD	AMOUNT in Rs.
Extra car parking charges@18%	8,04,878
Extra specs 18%	(1,15,089)
Installment receivable 19 – 20	9,42,600
Installment receivable 18 - 19	(88,35,000)
Total Taxable Income as per Books	(72,02,611)
Total Taxable Income as per GST Returns	14,22,868
Difference	(86,25,479)

III. Reconciliation of GSTR 3B vs GSTR 1(Revenue)

Hiregange & Associates
Chartered Accountants

Month	TAXABLE SUPPLIES			EXEMPT SUPPLIES		
	AS PER GSTR-3B	AS PER GSTR-1	DIFF.	AS PER GSTR-3B	AS PER GSTR-1	DIFF.
Apr'19	-	(45,75,000)	45,75,000	-	7,25,000	(7,25,000)
May'19	1	(25,01,602)	25,01,603	-	(17,20,580)	17,20,580
Jun'19	1,08,830	81,62,581	(80,53,751)	-	25,000	25,000
Jul'19	-	(14,16,708)	14,16,708	23,04,290	23,04,290	-
Aug'19	8,66,701	8,66,702	0	10,15,839	10,15,839	-
Sep'19	-	17,20,000	(17,20,000)	-	-	-
Oct'19	-	-	-	-	-	-
Nov'19	1,97,335	1,97,335	-	-	50,942	(50,942)
Dec'19	-	-	-	-	-	-
Jan'20	2,50,000	2,50,000	-	-	-	-
TOTAL	14,22,868	27,03,308	(12,80,440)	33,20,129	24,00,491	9,19,638

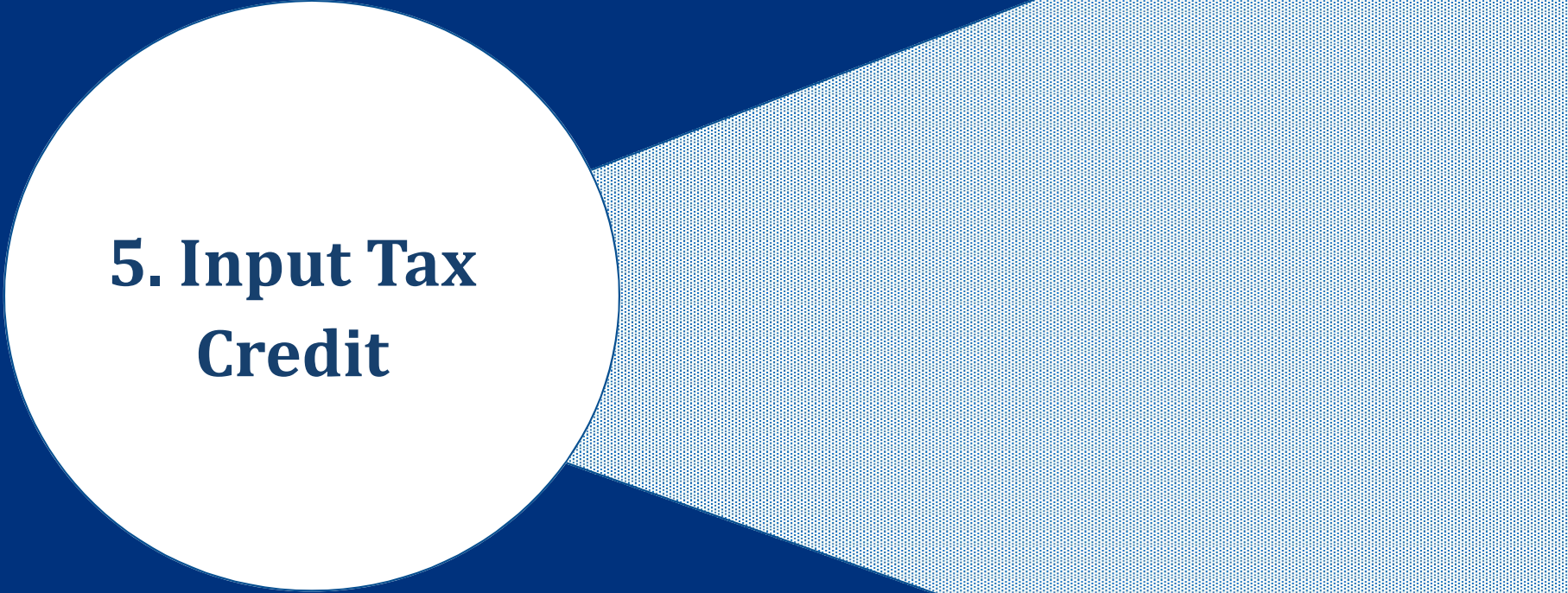
Note: Positive figure indicates excess disclosure and negative figure indicates short disclosure made in GSTR 3B when compared with GSTR 1.

IV. Reconciliation of GSTR 3B vs GSTR 1 (Tax)

Hiregange & Associates
Chartered Accountants

Month	CGST & SGST			IGST		
	AS PER GSTR-3B	AS PER GSTR-1	DIFF.	AS PER GSTR-3B	AS PER GSTR-1	DIFF.
Apr'19	-	(2,74,500)	2,74,500	-	-	-
May'19	1	(1,42,644)	1,42,645	1	-	1
Jun'19	8,953	4,111	-	-	-	-
Jul'19	-	(84,754)	84,754	-	-	-
Aug'19	52,953	52,953	-	-	-	-
Sep'19	-	1,03,200	(1,03,200)	-	-	-
Oct'19	-	-	-	-	-	-
Nov'19	14,840	14,840	-	-	-	-
Dec'19	-	-	-	-	-	-
Jan'20	22,500	22,500	-	-	-	-
TOTAL	99,247	(304,294)	398,699	1	-	1

Note: Positive figure indicates excess disclosure and negative figure indicates short disclosure made in GSTR 3B when compared with GSTR 1.



5. Input Tax Credit

5.1 ITC missed to be availed by auditee

Observation:

During the course of audit, auditee has missed to avail credit on eligible expenses incurred

Impact:

It leads to short availment of credit. Amount of credit missed by auditee is **Rs.5,04,630/-**.

(Approx.)

(Refer annexure "ITC missed" for details)

Impact: 5,04,630

***Level of Impact:
High***

Recommendation:

We suggest auditee to avail the missed credit before the time limit has been lapsed.

5.2 Credit to the extent of post OC sales needs to be reversed.

Hiregange & Associates
Chartered Accountants

Observation:

Auditee has not reversed any ITC to the extent of post OC sales in terms of section 17(2) of the Act, read with rule 42 and 43 of the CGST Rules, 2017.

Further, since there is a change in rule 42 and 43 i.e. from reversal computation based on exempted revenue into reversal computation based on carpet area from 01.04.2019 auditee needs to take a decision for such reversal computation as there is no clarity provided in the provisions.

Impact:

Delay in compliance of rule 42 and 43 will attract interest @ 18% from Apr`19 to the date of reversal for the F.Y.2018-19.

Impact: -

***Level of Impact:
High***

Recommendation:

***Suggested to
discharge interest on
ineligible ITC which
was availed earlier.***

ITC Reconciliation Books Vs. GSTR 3B

Hiregange & Associates
Chartered Accountants

Month	Gross ITC Availed as per Returns		
	IGST	CGST	SGST
Apr'19	-	1,35,483	1,35,483
May'19	-	4,49,331	4,49,331
Jun'19	21,811	2,82,055	2,82,055
Jul'19	-	-	-
Aug'19	-	-	-
Sep'19	-	-	-
Oct'19	-	-	-
Nov'19	-	-	-
Dec'19	-	-	-
Jan'20	-	-	-
Total ITC as Per Returns	21,811	8,66,868	8,66,868
ITC as per Books	24,812	8,91,889	8,91,345
RCM Credit	0	0	0
Total ITC as per Books	24,812	8,66,868	8,66,868
Difference	3,001	22,815	22,272



6. Reverse Charge Mechanism

No reporting points

XII. RCM Payment Vs. RCM Credit Availment

Hiregange & Associates
Chartered Accountants

Company Level – As per Form GSTR-3B

Month	CGST & SGST			IGST		
	RCM PAID	RCM Gross Availed	DIFF.	RCM PAID	RCM Gross Availed	DIFF.
Apr-2018	0	0	0	0	0	0
May-2018	0	0	0	0	0	0
Jun-2018	0	0	0	0	0	0
Jul-2018	0	0	0	0	0	0
Aug-2018	0	0	0	0	0	0
Sep-2018	0	0	0	0	0	0
Oct-2018	0	0	0	0	0	0
Nov-2018	0	0	0	0	0	0
Dec-2018	0	0	0	0	0	0
Jan-2019	0	0	0	0	0	0
Feb-2019	0	0	0	0	0	0
Mar-2019	0	0	0	0	0	0

7.Systems & Processes

No reporting points



8. Other Information

Other issues

Hiregange & Associates
Chartered Accountants

Area	Observation	Ref.	Impact	Description
Systems	Improper grouping of ledgers	8.1	Medium	On Verification, it is found that Customer Accounts (Sundry debtors) are grouped in Liability side. For disclosure purpose, we suggest auditee to group them under Asset side.
Systems	Unnecessary entries passed are to be avoided	8.2	Low	Auditee has passed credit note in May'19 for customer C-801 Singam shetty bhasker rao, where on verification it is found that such entry is not required to be passed. Later, it is explained that such entry will be rectified. We suggest auditee to pass proper and sufficient entries as and when required.

Other issues

Area	Observation	Ref.	Impact	Description
Systems	Need to amend the SAC/HSN code in GST portal	8.3	Low	On verification of Non core fields in GST portal, SAC code mentioned for construction services is related to service tax regime which needs to be updated with proper HSN code. Also as auditee supplies cement bags to subcontractors, the same needs to be updated in Goods column in non core field. Suggested to update the at the earliest possible.
Revenue	GST may be demanded on the legal charges collected from customers	8.4	Medium	Auditee is collecting some amount from the customers towards stamp paper charges which are credited to legal expense a/c. Such amounts debited to the customers will amount to supply and GST shall be discharged on the same if no pure agent terms has been entered. We suggest auditee to have a proper documentation regarding the services provided to customers.

Other issues

Area	Observation	Ref.	Impact	Description
System	Late fee may be need to be discharged	8.5	Low	Auditee has delayed filing GSTR 3B returns for the months of Jun'19, Sep'19 for which Late has not been paid by auditee. As per section 47 of the Act, an amount of Rs.100 per day for normal return and Rs.20 per day for nil return has to be discharged as late fee. Suggested to discharge the same.
Systems	Anti profiteering measures are to be taken	8.6	Low	As per Sec 171, the benefit of input tax credit has to be passed on to the recipient by way of commensurate reduction in prices. In recent times, certain notices were also issued to the entities engaged in construction and hotel industry. As a suggestion, we recommend auditee to maintain proper documentation and workings which can act as a defence in case any notice, if any received by auditee.

Other Information – Overall Tax compliance

Hiregange & Associates
Chartered Accountants

Month	Total Tax Liability	Paid in Credit	Paid in Cash	Penalty/ Late fee	Interest
Apr'19	-	-	-	-	-
May'19	3	3	-	-	-
Jun'19	17,906	17,906	-	-	-
Jul'19	-	-	-	-	-
Aug'19	1,05,906	1,05,906	-	-	-
Sep'19	-	-	-	-	-
Oct'19	-	-	-	-	-
Nov'19	29,680	29,680	-	-	-

Other Information – Overall Tax compliance

Hiregange & Associates
Chartered Accountants

Month	Total Tax Liability	Paid in Credit	Paid in Cash	Penalty/ Late fee	Interest
Dec'19	-	-	-		
Jan'20	45,000	45,000	-		

Balance in Electronic Credit ledger as on 20/02/2020

Rs.56,32,483

Balance in Electronic Cash ledger as on 20/02/2020

Rs.3,98,211

Other Information – GSTR 3B Return filing status

Hiregange & Associates
Chartered Accountants

Month	Due Date	Date of filing	Delay in days
Apr'19	20-05-2019	28-05-2019	8
Jun'19	20-07-2019	31-07-2019	11
Jul'19	22-08-2019	27-08-2019	5
Sep'19	20-10-2019	13-11-2019	24

Delay in filing of returns will attracts interest @18%, for the delayed period which will be a cost to the Auditee.

Other Information – GSTR 1 Return filing status

Hiregange & Associates
Chartered Accountants

Month	Due Date	Date of filing	Delay in days
Apr'19	11-05-2019	18-05-2019	7
May'19	11-06-2019	18-06-2019	7
June'19	11-07-2019	20-07-2019	9
Sep'19	11-10-2019	13-11-2019	33
Oct'19	11-11-2019	13-11-2019	2



9. Compliance with Previous Reports

9.Previous report non compliance(Apr'18 to Mar'19)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Revenue	4.1	Credit note pertaining to F.Y.2017-18 cannot be adjusted after Sep'18 return.	High	Not complied. We suggest auditee to adjust the tax liability in subsequent return.
Revenue	4.2	Discounts given for prompt payment of consideration can be reduced from the taxable value.	High	Not complied. Even during the current audit period, auditee has provided on time discounts to various customers for which tax liability has not been adjusted. Amount of tax liability which can be reduced is Rs.1,18,815/- .Suggested to adjust the same in the subsequent return. <i>(Refer annexure "Discount allowed" for details)</i>

9.Previous report non compliance(Apr'18 to Mar'19)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Revenue	4.3	Milestones for GST payment should be in line with AOS	High	It is found that there are no new bookings in the current audit period to decide the compliance status of the auditee.
Revenue	4.4	Extra specs and car parking can be considered as composite supply of flat and tax @ 12% can be paid	High	Not complied. Auditee during the current audit period also has discharged GST@18% instead of GST@12%. Amount of GST excess discharged is Rs.50,676/- . <i>(Refer annexure "Excess GST" for details)</i>

9.Previous report non compliance(Apr'18 to Mar'19)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Input Tax Credit	5.1	Credit to the extent of post OC sales needs to be reversed.	Medium	Not complied. Management decision is pending in this regard
Input Tax Credit	5.2	Early availment of ITC	Medium	There are no such transactions identified during the period.
Input Tax Credit	5.3	Wrong availment of credit (IGST availed as CGST+SGST)	High	Not complied. we suggest auditee to reverse CGST and SGST credit to the extent of Rs.94,605/- . respectively.
Systems & Processes	7.1	Exempt income shall be disclosed in GSTR 3B returns	Low	Not complied. Even for current audit period also, auditee has not disclosed the exempt sales. Suggested to disclose the same from subsequent return.

9. Previous report non compliance (Apr'18 to Mar'19)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Reverse Charge Mechanism	6.1	GST under RCM to be paid on security services	High	Not complied. Even for current audit period also, auditee has not discharged GST on security services provided by expert facility services. Amount of GST to be discharged under RCM is Rs.3,295/- . <i>(Refer annexure "GST under RCM" for details)</i>
Other Information	8.1	GST to be paid on transfer of assets to Summit Sales LLP	Medium	Not complied. Auditee still has not discharged the said amount. Amount of GST to be discharged is Rs.40,676/- . Suggested to discharge the same at the earliest possible. <i>(Refer annexure "summit sales " for details)</i>

9.Previous report non compliance(Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Revenue	4.1	GST needs to be paid on earlier of advance received or invoice raised for the construction services	High	Not complied. Management decision is pending.
Revenue	4.2	Milestone considered for discharging GST liability is not matching with the milestone mentioned in the AOS	High	Not complied. Management decision is pending.(D-305)
Revenue	4.3	ST shall be paid for the milestones occurred in ST regime and amount received in GST regime	High	Not complied. Even in current audit period also auditee has not discharged service tax amount.

9.Previous report non compliance(Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Revenue	4.4	GST needs to be discharged on interest collected on delayed payment	High	Not complied. Auditee even in current period also has collected certain amount under interest for which no GST is discharged in this regard. An amount of Rs.5,55,445/- has been collected for which GST around Rs.66,653/- to be paid. <i>(Refer Annexure "GST on interest income" for details)</i>
Revenue	4.5	GST needs to be discharged on amount forfeited from the customers at the time of cancellation	Medium	Not complied. Amount of GST to be paid is Rs.18,000/- . <i>(Refer annexure "9.4.7 Service tax receipts" for details)</i>

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Revenue	4.7	VAT and ST collected from the customers needs to be paid to the department	Medium	Not complied. Amount of VAT and ST collected from customers have not been paid to department. Suggested to discharge the same at the earliest possible.

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Revenue	4.9	Amount refunded to the customers at the time of cancellation should be in line with the AOS	Medium	Not complied.
System related	5.11	• Proper receipt vouchers to be issued for advances received. • Refund vouchers to be issued for the advance refunded at the time cancellation of flats • Payment voucher to be issued for the payments made to vendors of RCM transactions	Low	Partly complied. Suggested to comply the same at the earliest.

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Input	4.14	Ineligible ITC availed needs to be reversed	High	1. Gift of gold coins- Auditee has purchased gold coins to present the same to selected customers and ITC on the same would not be eligible in terms of section 17(5) of the Act. 2. Vehicle hire charges- Auditee received car hire services from summit LLP logistics and availed which is an ineligible credit Amount of GST to be reversed is Rs.13,372/-. <i>(Refer annexure "Ineligible ITC" for details)</i>

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Reconciliation	5.1	Various reconciliations to be maintained	High	Not complied. Even during audit period, certain differences were identified w.r.t Output and Input. Suggested to reconcile the same at the earliest. <i>(Refer Annexure Reconciliations" for details)</i>
Output	5.2	1/3rd value claimed as land deduction shall be disclosed in returns	Low	Auditee has not disclosed 1/3rd value of land in GSTR 3B in FY 18-19. Even auditee has calculated 12% on the total value instead of 18% on 2/3rd value. Though there is no impact on the taxes payable, the process followed by auditee is not proper.

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
System related	5.3	• Documents issued is not disclosed in the returns • Credit notes issued to customer (unregistered) are not disclosed • Ineligible ITC was not being disclosed (Ex. Cab charges, food charges) • Disclosure of ITC on supplies other than ISD, RCM • HSN summary is not disclosed in the returns • Self invoice needs to be raised for the supplies received under RCM	Medium	Not complied. Suggested to comply the same.
System related	5.5	Registration certificate needs to be amended to add new authorized signatory	Low	Not complied.

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
System related	5.6	Site premises needs to be added as additional place of business	Low	Not complied. Suggested to comply the same.
System related	5.7	Proper invoice needs to be issued for outward supplies made	Medium	Not complied. Suggested to follow the provisions and rules for raising proper tax invoice.
System related	5.9	Vendor compliance must be ensured	Medium	Not complied. Few of the Vendors of the auditee have added the invoices but not filed their GSTR-1. As the vendors of the auditee have not filed their GST returns, then the credit in the hands of the auditee will not be allowed. <i>(Refer annexure "Vendor compliance" for details)</i>

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
System related	5.13	• Proper maintenance of departmental correspondence file. • MIS must include the information relating to GST	Low	Not complied. Suggested to comply the same at the earliest.
System related	5.13	Appropriate training to be given to employees in order to comply with law	Low	Not complied. Suggested to comply the same at the earliest.
System related	5.17	Accounting issues – Improper voucher references	Low	Not complied.

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
System related	5.15	ITC utilization entries needs to be passed in the BOA	Low	Not complied. Auditee is availing input tax credit in returns and utilising the same against tax liability during the month. However, no utilisation entries were passed in BOA. Non passing of Utilisation entries results in mismatching of balances as per BOA and returns. We suggest auditee to make it as a practise to pass utilisation entries on monthly basis.
System related	5.16	Amount in suspense a/c needs to be reconciled	Low	Not complied. Still the balance amount in suspense ledger has not been reconciled. Suggested to reconciled the same at the earliest.

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
System related	5.18	• Sub-group should be created under 'Installment receivable a/c' for identifying before OC and after OC customers • Proper narrations to be maintained for all the transactions • ITC ledgers shall be grouped under current assets instead of current liabilities	Low	Not complied. Explained that the same will be complied at the earliest.

9.Previous report non compliance(Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
System related	6.1	GST needs to be discharged on extra specification charges collected from customers	Medium	Not complied. For one transaction, auditee has missed to discharge tax liability. Amount of tax liability to be discharged is Rs.498/- .(<i>Refer voucher no.JV-2 dated 09-Apr-19 in Ledger "extra specs" for details</i>)
System related	5.18	•GSTIN of the creditors to be updated in Tally. Also the correctness of the same to be ensured •Purchase register needs to be maintained •Separate ledgers must be maintained	Low	Not complied. Certain creditors were identified with whom transaction has been made, ITC has been availed but missed to update the GSTIN in vendor master data.(<i>Refer annexure "GST creditors" for details</i>)

9. Previous report non compliance (Jul'17 to Mar'18)

Hiregange & Associates
Chartered Accountants

Area	Ref.	Observation	Impact	Current Status
Transaction related	6.2	Pre OC sales considered as post OC resulted in short payment of tax and vice versa	High	Not complied. Even during the current audit period, certain transactions were identified and the same are annexed under <i>"Pre OC and Post OC"</i> . Suggested to rectify those transactions and need to adjust the tax liability accordingly.
System related	5.18	Liability under reverse charge must be accounted transaction wise	Low	Not complied. No RCM transaction has been recorded in BOA. Suggested to pass proper RCM transactions and discharge tax liability accordingly.



Note: Our report is based on documents, information and explanation provided to us in writing and also orally. No assurance is given that the revenue and statutory authorities/courts would concur with the view expressed herein. In view of our having opined based on the existing provisions of law and its interpretation, which are subject to change from time to time, we do not assume any responsibility to update the views consequent to such changes.

Our Presence

Hiregange & Associates

Chartered Accountants

Gurugram

509, Vipul Trade Centre, Sohna Road, Sector 48, Gurugram – 122009. Tel: 8510950400
ashish@hiregange.com

Mumbai

No.409, Filix, Opp. Asian Paints, LBS Marg, Bhandup West, Mumbai-400078.
Tel. +912225955533, +912225955544, +91 9867307715
vasant.bhat@hiregange.com

Pune

Rajyog Creations Apartment, Flat No. 5, IV Floor, Anand Park, Above HDFC Bank, Aundh, Pune - 411 007.
Phone: 7680000205 / 9000262601, 020-41202013
ravikumar@hiregange.com

Guwahati

2A, 2nd floor, Royal Silver Tower, Near Home Town Lachitnagar Main Road, Ulubari, Guwahati-781007
mannu@hiregange.com



Bengaluru (HO)

#1010, 2nd floor, 26th Main, (Above Corporation Bank) 4th T Block, Jayanagar, Bangalore-560041, Tel: +91 80 41210703. madhukar@hiregange.com

Vishakhapatnam

"D.no 8-1-112, Premier House, 2nd floor, Vidyanagar, Opp. III Town Police station, Pedda Waltair, Visakhapatnam – 530017; anil@hiregange.com
Mobile:+91 9989604111

Hyderabad

4th Floor, Anushka Pride, Opp. Ratnadeep Supermarket, Road Number 12, Banjara Hills, Hyderabad, Telangana 500034. Tel: +91 – 9908113787 / 040-40062934/23606181.
sudhir@hiregange.com

Chennai

T3, Amar Sindhur, Pantheon Road, Egmore, Chennai – 600008. Phone: 9962508380 / 044-43596509
vikram@hiregange.com

www.hiregange.com