

Insights by Veyoti

KNOWLEDGE TODAY | BETTER TOMORROW



IN THIS EDITION



Festive Special

Lessons from Navratri and Dussehra



Tax & Regulatory Updates

Key developments and what they mean



Case Laws

Important judgments and practical takeaways



Industry Watch

Trends, sectors and emerging opportunities



And more...

Compliance | Finance | Business Advisory



*May the spirit of Navratri inspire new energy,
and the victory of Dussehra bring success,
prosperity and new beginnings.*



TAX



GST



FINANCE



COMPLIANCE



BUSINESS ADVISORY

FROM THE EDITOR'S DESK

“Knowledge creates clarity. Clarity enables better decisions.”

CA Harshit Arya, FCA
Editor | Insights by Veyoti



As the festive season of Navratri and Dussehra fills our surroundings with positivity, hope and renewed energy, we are delighted to bring you another edition of *Insights by Veyoti*—your professional newsletter covering important developments in Income Tax, GST, Corporate Law, Auditing, Compliance, Finance and Business Advisory.

Navratri reminds us of the strength of perseverance, discipline and the triumph of good over evil, while Dussehra symbolises the victory of truth and righteousness. These timeless values hold relevance not only in our personal lives but also in the professional world, where integrity, transparency and informed decision-making form the foundation of sustainable growth.

As the Editor of this newsletter and Founder of **Harshit Arya & Associates, Ghaziabad**, I believe that professional knowledge becomes truly valuable when it translates into practical insights and confident decisions. Through *Insights by Veyoti*, our endeavour is to simplify complex regulatory developments, highlight significant judicial pronouncements and provide meaningful perspectives that help businesses and professionals stay informed and prepared.

My professional exposure spans diverse sectors, including Power, Banking, Healthcare, Infrastructure, Government Departments, PSUs and Private Enterprises. This cross-sector experience has reinforced my belief that professional advice should go beyond statutory compliance—it should deliver clarity, foresight and practical business value.

In this edition, we continue our endeavour to bring you:

- Important Case Laws & Judicial Updates
- Income Tax & GST Developments
- Corporate Law & Regulatory Updates
- Audit & Compliance Insights
- Industry Watch and Emerging Business Trends
- Practical Takeaways for Businesses and Professionals

As we celebrate the festive season, may the spirit of Navratri inspire us to embrace new opportunities, and may Dussehra remind us that the right knowledge, ethical practices and sound decisions pave the way for lasting success.

I sincerely hope this edition of *Insights by Veyoti* adds value to your professional journey and supports you in navigating the ever-evolving business and regulatory landscape.

Wishing you and your family a joyful Navratri and a prosperous Dussehra!

Warm regards,
CA Harshit Arya, FCA
Editor – Insights by Veyoti
Founder, Harshit Arya & Associates, Ghaziabad

Beyond the Burning of Ravana: Lessons in Ethics, Leadership and Business

Dussehra is a celebration of the victory of good over evil, reminding us that truth, righteousness and integrity ultimately prevail. While the festival is deeply rooted in the story of Lord Rama's victory over Ravana, its message extends beyond mythology into our everyday personal and professional lives.



In the world of business, the challenges we face are not always visible. Sometimes, they take the form of unchecked ambition, weak internal controls, delayed compliance, poor financial planning or compromises in ethical decision-making.

These are the modern-day battles that organisations must learn to recognise and overcome.

The Ten Lessons for Every Business

- **Integrity over shortcuts:** Sustainable success begins with ethical decisions.
- **Transparency over concealment:** Clear financial records and honest reporting build trust.
- **Discipline over delay:** Timely compliance reduces avoidable risks.
- **Accountability over blame:** Strong leadership accepts responsibility.
- **Planning over uncertainty:** Financial foresight prepares businesses for challenges.
- **Knowledge over assumptions:** Informed decisions are stronger decisions.
- **Governance over negligence:** Effective internal controls protect organisational interests.
- **Prudence over excess:** Responsible financial management supports stability.
- **Collaboration over ego:** Teamwork creates stronger outcomes.
- **Long-term value over quick gains:** Responsible growth builds lasting credibility.

As we celebrate Dussehra, let us reflect on the habits and practices we need to leave behind—and the values we must strengthen to move forward.

At Veyoti, we believe that compliance is more than a statutory obligation; it is an important part of building trust, accountability and sustainable growth.

This Dussehra, may we not only celebrate the victory of good over evil, but also commit ourselves to making the right choices every day.

Wishing you a prosperous and meaningful Dussehra!

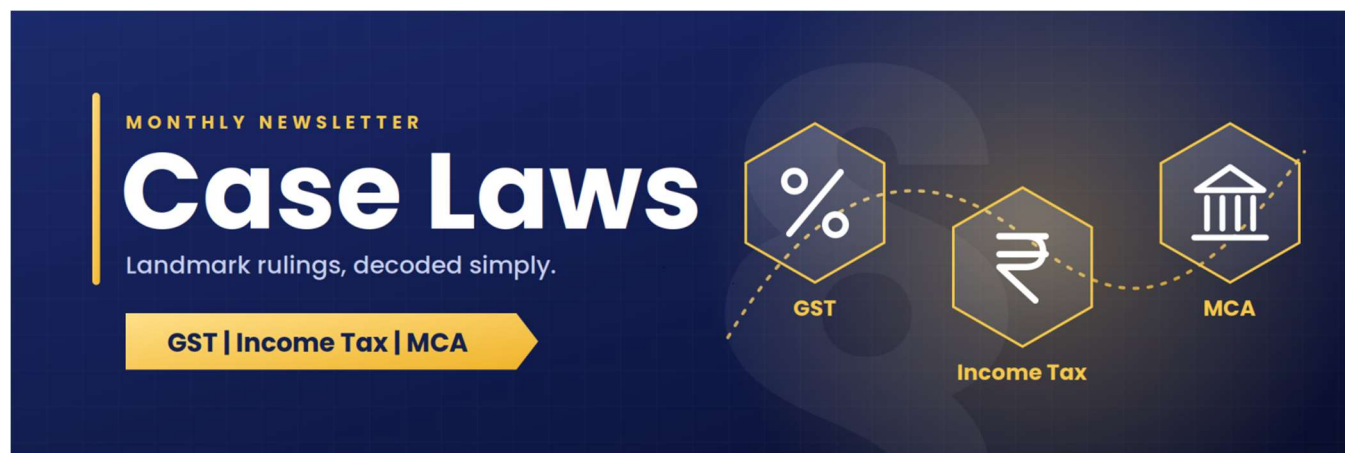
Tax Updates

Taxes Simplified.



Date	Subject	Details	Act
13-10-2026	GSTN Releases FAQs on 57th GST Council Recommendations	GSTN Issues FAQs on 57th GST Council Recommendations! Key Highlights: - Simplified GST registration and amendments. - Automated cancellation of GST registration. - Faster, risk-based GST refund processing. - Proposed changes in ITC refunds. - Clarifications on GST rates and classification. - Reforms in litigation and e-way bill procedures. Note: Implementation is subject to applicable legal amendments and notifications. Source: GSTN Advisory, 13.10.2026.	GST
01-10-2026	GSTAT Issues SOP for Transfer of Appeals	The GST Appellate Tribunal (GSTAT) has issued an SOP for filing a Transfer Appeal where multiple appeals involving an identical question of law are pending before different GSTAT Benches. Where a taxpayer has multiple GSTINs linked to the same PAN, such appeals can be selected and consolidated through a single transfer Appeal for adjudication by an appropriate Bench. The SOP explains the complete online filing process, including case selection, document upload, checklist, final submission and acknowledgement.	GST
28-09-2026	Tax Audit Due Date Extended	CBDT has extended the Tax Audit Report due date for AY 2026-27. Earlier Due Date: 30 September 2026 Extended Due Date: 21 October 2026. The extension applies to persons covered by the relevant audit provisions of the Income-tax Act, 1961. Source: CBDT Press Release dated 28 September 2026	Income Tax
28-09-2026	Itr Due Date Extended For Audit Cases	For AY 2026-27, CBDT has extended the due date for furnishing the Return of Income by persons covered under the applicable audit category of Explanation 2 to Section 139(1). 31 October 2026 to 21 November 2026 Note: This is not a general extension for all ITR filers.	Income Tax
23-09-2026	CBDT Introduces New TDS Reporting for Property Bought from Non-Residents	From 1 October 2026, resident Individuals/HUFs purchasing immovable property from non-resident sellers must report TDS details through the new Schedule E of Form 141. Schedule B will continue for resident sellers. Schedule E requires property, buyer/seller, consideration, SDV, payment and TDS details, including prescribed overseas identification details of non-resident sellers. Source: CBDT Notification No. 121/2026 dated 22.09.2026.	Income Tax
23-09-	CBDT Revises	CBDT has amended the Income-tax Rules, 2026,	Income

2026	Registration Rules & Extends Deadline	revising procedures relating to electronic communication and registration of valuers and authorised income-tax practitioners. Specified registration deadlines have been extended to 31 March 2027. Forms 169 and 171 have also been substituted with updated formats. Impact: Relevant for valuers, authorised tax practitioners, CAs and other tax professionals.	Tax
21-09-2026	New DSC Token? GST Portal Users Must Update emSigner	GSTN has released emSigner v3.3 for compatibility with new DSC USB tokens. 1. New DSC token issued on/after 21 Sept 2026? emSigner v3.3 required 2. Existing valid & working DSC? No immediate upgrade needed 3. Existing FIPS 140-2 DSCs can continue till their expiry 4. Facing DSC signing/detection issues? Upgrade to v3.3 GSTN Advisory No. 672 dated 19 Sept2026	GST
19-09-2026	Income Tax Recovery: Arrest & Detention Provisions Removed	The CBDT has amended Rule 225 of the Income-tax Rules, 2026, removing provisions relating to arrest and detention in prison as a mode of recovery of tax arrears. Other recovery mechanisms, including attachment and sale of movable or immovable property, continue to apply. The Rule 225 amendments are deemed effective from 1 April 2026. Notification: CBDT Notification No. 120/2026 dated 17.09.2026, G.S.R.: 822(E) Rules: Income-tax (Fourth Amendment) Rules, 2026	Income Tax
16-09-2026	EPFO Wage Ceiling Raised from Rs 15,000 to Rs 25,000	The Union Cabinet has approved an increase in the EPFO wage ceiling from Rs 15,000 to Rs 25,000 per month for mandatory coverage. The move is expected to bring over 51 lakh additional employees under the EPFO framework. Employees joining at wages up to Rs 25,000 per month will now come within mandatory provident fund and related social security coverage, significantly expanding retirement and social security benefits.	Finance



Case Name	Issue Involved	Outcome for Clients
Aparna Collection v. Union of India 05th Oct 2026	Aparna Collection faced GST proceedings for allegedly claiming wrongful ITC of Rs. 23,06,264 and Rs. 2,68,320 through invoices from non-existent suppliers. The substantive SCNs were dated 9 and 11 July 2024, whereas DRC-01 summaries were dated 23 and 28 August 2024. One DRC-07 summary was also issued after the assessee claimed limitation deadline. The assessee challenged the proceedings as time-barred and disputed the evidence supporting allegations of fraud and wrongful ITC claims.	The Delhi HC held that limitation is determined by the dates of the substantive SCNs and adjudication orders, not merely by the later dates of DRC-01 and DRC-07 summaries. The Court rejected the limitation challenge based solely on the summary dates and held that the remaining factual and legal disputes should be raised before the statutory Appellate Authority. The writ petitions were disposed of, granting liberty to the assessee to appeal u/s 107 of the CGST Act, without the Court expressing an opinion on the merits of the remaining disputes.
Devi Electronics (P.) Ltd. v. Commissioner CGST Delhi South 01st Oct 2026	The petitioner claimed Rs. 3.15 crore IGST refund on exports, which was allowed by the Appellate Authority. The Departments ongoing investigation revealed non-existent suppliers, doubtful goods movement, and discrepancies in the supply chain. The Commissioner withheld the refund u/s 54(11) on the ground that the investigation could adversely affect revenue.	An ongoing investigation can constitute any other proceedings for Section 54(11). The Commissioner had sufficient contemporaneous material to form an opinion of possible fraud/malfeasance affecting revenue. The Court upheld the withholding of refund and dismissed the writ petition, leaving disputed issues to the GSTAT.

Case Name	Issue Involved	Outcome for Clients
Arup Datta v. State of West Bengal 01st Oct 2026	The petitioner challenged an ex parte GST adjudication order dated 16.01.2025 concerning a demand for tax, interest, and penalty. The SCN dated 22.10.2024 was uploaded only under the Additional Notice and Orders tab without separate intimation. The petitioner contended that the lack of intimation prevented a reply and violated the principles of natural justice.	The Court held that uploading the notice without separate intimation, resulting in denial of an opportunity to respond, violated natural justice. The ex parte adjudication order dated 16.01.2025 was quashed and set aside. The authority was directed to consider the petitioners reply, provide a hearing, and pass a fresh reasoned order within the prescribed timelines.
Novus Animal Nutrition India (P.) Ltd. v. Union of India 29th Sep 2026	Petitioner classified animal feed supplements under HSN 2309 and claimed GST exemption. Department alleged that the products were medicaments under HSN 3004 and confirmed differential GST of approximately Rs. 21.61 crore. Petitioner challenged the order through a writ petition alleging, inter alia, that the order travelled beyond the SCN and violated natural justice.	Classification, exemption eligibility and alleged SCN-order variance involved factual and legal issues requiring appellate examination. Alleged natural justice violations were not apparent ex facie and could also be examined by the Appellate Authority. The Writ petition was dismissed, with liberty to pursue the Section 107 statutory appeal, and the time spent in writ proceedings was excluded for limitation purposes.
Dhruv Medicos (P.) Ltd. v. Deputy Commissioner 29th Sep 2026	A medicine distributor faced a GST audit and deposited Rs. 40.10 lakh through DRC-03, which it later alleged was paid under coercion. The audit proposed additional GST liability, and the petitioner disputed the audit findings, limitation, computation, jurisdiction, and appropriation of the deposited amount. After issuance of a Section 74 SCN, the petitioner approached the Delhi HC seeking its quashing.	The Court held that the SCN does not constitute a final determination of tax liability and the adjudication process was still pending. All objections, including alleged coercion, limitation, computation, jurisdiction, and appropriation of DRC-03, could be raised before the Adjudicating Authority. Therefore, the Court declined to interfere at the SCN stage and left all substantive issues open for adjudication.
Pr. Commissioner of Income-tax v. Helios Exports Ltd. 29th Sep 2026	The AO submitted draft assessment orders to the Additional Commissioner for prior approval u/s 153D of the Income-tax Act, 1961. The approvals were identically worded, granted en masse within 24 hours, and lacked references to the draft orders, indicating non-application of mind. The Income Tax	The SC declined to interfere with the HCs order, finding no grounds for interference. The SLP filed by the Revenue was dismissed, upholding the decision against the defective approvals u/s 153D. The ruling reinforces that prior approval u/s 153D requires genuine application of mind and cannot be a mere mechanical formality.

Case Name	Issue Involved	Outcome for Clients
	Appellate Tribunal quashed the approvals and set aside the consequential assessment orders u/s 153A, which was upheld by the HC.	
Orient Crafts Ltd. v. Commissioner of Income-tax 18th Sep 2026	The assessee, an exporter of readymade garments, claimed a Section 80HHC deduction after including export quota premium in business profits. The AO accepted the claim, but the CIT invoked Section 263, holding that 90% of the quota premium should have been excluded under Explanation (baa). The ITAT ruled in favour of the assessee, while the Delhi HC upheld the CITs revisionary order, leading to the SC appeal.	The SC held that Section 263 can be invoked where the assessment order is both erroneous and prejudicial to the interests of the Revenue. The Court noted that the HC had properly considered the dispute regarding the treatment of export quota premium and the applicability of Explanation (baa). The SC upheld the HCs judgment and dismissed the assessee's appeals, thereby sustaining the CITs exercise of revisionary jurisdiction u/s 263.
Krishna Industries v. Commissioner of Central Goods and Services Tax 18th Sep 2026	The assessee claimed Rs. 6.12 lakh ITC from M.R. Enterprises, which had earlier been examined by State GST authorities u/s 73. DGGI/CGST authorities subsequently initiated Section 74 proceedings alleging fraudulent ITC based on invoices without actual supply. The assessee challenged the subsequent proceedings u/s 6(2)(b), claiming that they concerned the same ITC already examined by the State.	The Court held that the same subject matter means the same liability or contravention, not merely the same assessee, period or ITC amount. The Central proceedings were founded on distinct investigative material concerning alleged bogus transactions and fraudulent ITC. Section 6(2)(b) was therefore not attracted, and the writ petition was dismissed with liberty to pursue the statutory appeal.
Principal Commissioner of Income-tax v. Delhivery (P.) Ltd. 17th Sep 2026	The assessee, Delhivery (P.) Ltd., claimed a deduction of Rs. 51.48 crore towards ESOP expenditure as business expenditure. The AO disallowed the ESOP expenditure, but the CIT(A) and ITAT deleted the disallowance, relying on the Delhi HCs earlier decision in CIT v. Lemon Tree Hotels Ltd. The assessee also furnished a share valuation report prepared by a Chartered Accountant for section	The Delhi HC held that ESOP expenditure was allowable as business expenditure and upheld the ITATs deletion of the Rs. 51.48 crore disallowance. For AY 2018-19, the Court held that the requirement of Merchant Banker valuation was not applicable, since the CBDT notification dated 24-05-2018 operated from the subsequent financial year. The Court therefore upheld the deletion of the Rs. 62.72 lakh addition u/s 56(2)(viib) and dismissed the Revenues appeal.

Case Name	Issue Involved	Outcome for Clients
	56(2)(viib). The AO rejected it on the ground that the valuation should have been done by a Merchant Banker.	
Amazon Web Services Inc v. Assistant Commissioner of Income-tax 17th Sep 2026	The assessee's earlier assessment had already examined transactions of about Rs. 2,966.30 crore, but a subsequent notice u/s 148A(1) alleged income escapement relating to foreign remittances and non-deduction of TDS. The alleged discrepancy arose from differences between Risk Management Strategy portal figures and figures in the earlier assessment and Section 201 proceedings. The assessee contended that the relevant information was not supplied with the notice and that its reply was not properly considered by the AO.	The Delhi HC held that the dispute appeared to result from unreconciled figures and inadequate information being furnished to the assessee. The Court set aside the Section 148A(3) order and consequential Section 148 notice, observing that the inquiry at that stage was limited. The matter was restored to the Section 148A(1) stage, directing the AO to provide the information, consider the assessee's reply, and grant a personal hearing before passing a fresh order.

INDUSTRY WATCH – OCTOBER 2026

What Businesses, Finance Teams and Professionals Should Watch This Month

For the October 2026 edition, the focus should move from September's compliance and systems reviews towards regulatory implementation, festive-season working capital, year-to-date financial performance, credit readiness and preparation for the next compliance cycle.

The edition below follows the same sector-wise approach as your September newsletter, covering healthcare, textiles, transport and logistics, construction, marketing, interior design, education, NGOs, manpower agencies, MSMEs, power and energy, banking, and the Chartered Accountancy profession.

Editorial note: Since October is still in progress, developments that have not been confirmed through an official notification should be treated as items to monitor—not as changes in law.

HEALTHCARE – Digital Health, Patient Data and Operational Controls

India's healthcare sector continues to move towards technology-enabled service delivery, digital records and improved access to medical consultations. In October 2026, the Ministry of Health highlighted that the e-Sanjeevani telemedicine platform had crossed 50 crore teleconsultations, reflecting the increasing role of digital healthcare in service delivery.

For hospitals, clinics, diagnostic centres, pharmacies and healthcare professionals, this expansion creates opportunities to improve patient access while strengthening financial and operational controls.

What Healthcare Businesses Should Review

- Digital health integration: Review whether hospital-management systems, laboratory systems and billing software are properly integrated.
- Patient data governance: Strengthen access controls, confidentiality safeguards and data-retention practices.
- Insurance and TPA receivables: Review pending claims, deductions, rejected claims and ageing of outstanding balances.
- Revenue reconciliation: Reconcile OPD, IPD, pharmacy, diagnostics and other service revenue with bank collections and accounting records.
- Payroll and professional payments: Verify doctor fees, consultant payments, employee payroll and applicable TDS compliance.
- Regulatory developments: Healthcare businesses should monitor October developments concerning prescription-drug advertising and allied healthcare education regulations. The Ministry of Health reported proposed tighter curbs on advertising prescription drugs by retailers and wholesalers on 9 October 2026; businesses should verify the final legal position before changing their practices.

TEXTILES – Export Momentum, Cotton Traceability and Value-Chain Integration

India's textile sector continues to focus on export competitiveness, domestic value addition, cotton productivity and manufacturing capacity. The Ministry of Textiles reported that India's textile exports rose by 16.1% to ₹29,776 crore in August 2026. In October, the Ministry also highlighted initiatives concerning cotton

procurement, quality improvement, traceability and the cotton value chain.

The first meeting of the Development Council for Textile Industry was held on 6 October 2026 to discuss a roadmap for a competitive and integrated textile value chain.

What Textile Businesses Should Review

- Export performance: Review order pipelines, export realisations, foreign-currency exposure and customer concentration.
- Cotton procurement: Strengthen supplier documentation, quality verification and purchase-price monitoring.
- Inventory management: Track raw-material ageing, wastage, slow-moving stock and work-in-progress.
- Order-wise profitability: Calculate contribution margins after raw materials, conversion, power, labour, job work and freight.
- Export incentives: Review eligibility and documentation under applicable export-support schemes.
- Technology and traceability: Evaluate whether production, inventory and procurement records can support customer traceability requirements.
- Working capital: Monitor export receivables, customer advances, inventory holding periods and bank-limit utilisation.

Scheme Watch: RoSCTL

The Ministry of Textiles has extended the Rebate of State and Central Taxes and Levies (RoSCTL) scheme until 31 December 2026, according to its September announcement. Eligible exporters should verify the applicable product coverage, documentation requirements and current scheme conditions before claiming benefits.

TRANSPORT & LOGISTICS – Festive-Season Volumes and Fleet Profitability

October and the following festive period can create increased movement of consumer goods, industrial supplies and e-commerce shipments. Transporters should prepare for higher operating volumes without losing control over freight margins, vehicle utilisation, fuel costs and collections.

What Transport Businesses Should Review

- Fleet utilisation: Measure revenue and operating cost per kilometre, vehicle downtime and empty-return journeys.
- Customer-wise profitability: Calculate contribution after fuel, tolls, driver costs, repairs, subcontracting and loading expenses.
- GST and transport documentation: Reconcile invoices, LR/GR documents, e-Way Bills, delivery records and accounting turnover.
- E-Way Bill closure: Review the available portal processes and ensure goods-movement records accurately reflect delivery and cancellation status.
- Festive-season contracts: Review freight rates, fuel escalation clauses, additional-trip charges and delivery penalties.
- Vehicle financing: Monitor instalments, interest costs, insurance renewals and vehicle replacement plans.
- Receivables: Establish customer-wise collection targets before increasing fleet deployment.

CONSTRUCTION & INFRASTRUCTURE – Project Cash Flow and Contractual Risk

Construction and infrastructure businesses continue to operate in an environment where project execution, capital expenditure, equipment utilisation and timely collections are central to profitability.

For contractors, EPC companies, equipment suppliers and subcontractors, October is an appropriate time to review the first half of the financial year and identify projects where cost overruns or delayed certification could affect year-end performance.

Construction Businesses Should Focus On

- Project-wise accounting: Update contract value, approved variations, cost incurred, work completed and expected final margin.
- Work-in-progress: Reconcile physical progress with project costs, certified bills and accounting records.
- Unbilled revenue: Identify work completed but not yet certified or billed.
- Retention money: Maintain customer-wise and project-wise schedules of retention amounts and expected release dates.
- Mobilisation advances: Track adjustments against running bills and verify outstanding balances.
- Subcontractor compliance: Reconcile work certifications, invoices, GST records, TDS and payments.
- Equipment economics: Monitor utilisation, repair expenses, fuel, depreciation and idle equipment.
- Claims and variations: Document extensions of time, escalation claims, additional work and customer approvals.

MARKETING & ADVERTISING – Data Governance and Campaign Profitability

Marketing and advertising agencies increasingly manage customer databases, digital advertising accounts, campaign analytics, lead-generation platforms and third-party software subscriptions. This creates a need for disciplined data handling, contractual clarity and better campaign-level financial reporting.

What Agencies Should Review

- Customer data: Maintain a record of the personal information collected, the purpose of collection and access permissions.
- Client contracts: Review confidentiality clauses, data-processing responsibilities and liability for campaign-related activities.
- Platform access: Remove access for former employees and vendors; review account permissions and authentication controls.
- Campaign profitability: Separate agency fees, media spend, influencer payments, client advances and reimbursable expenses.
- Client advances: Reconcile amounts received against campaign expenditure, service delivery and refunds due.
- Third-party vendors: Review contracts and payment terms for influencers, production agencies, freelancers and media platforms.
- GST and TDS: Examine the treatment of advertising services, reimbursements, influencer payments and cross-border subscriptions based on the actual transaction.

INTERIOR DESIGN – Project Costing Before the Year-End Rush

Interior design businesses often combine design consultancy, procurement, material supply, installation and project management. Without project-wise accounting, revenue growth may conceal margin leakage, delayed collections and unrecorded project commitments.

What Interior Design Businesses Should Review

- Update contract values and approved variations for every active project.
- Reconcile customer advances with project expenditure and milestone billing.
- Track material purchases, site consumption, wastage and unused inventory.
- Verify subcontractor bills against work completed and site approvals.
- Review project-wise labour, transport, installation and site expenses.
- Reconcile billed amounts, collections, retention and outstanding receivables.
- Review GST and TDS treatment according to the actual contractual arrangement.
- Identify projects where expected costs exceed the remaining contract value.

Recommended Monthly Project MIS

Each project should track:

Contract Value → Amount Billed → Amount Collected → Material Cost → Labour Cost → Subcontractor Cost → Remaining Cost → Expected Final Margin

EDUCATION – Fee Collections, Digital Operations and Governance

Schools, colleges, coaching institutions and education-service providers should use October to review fee collections, expenditure, payroll and operational budgets for the remaining financial year.

Digital learning platforms and technology-enabled administration also make student-data protection and vendor management increasingly relevant.

What Education Institutions Should Review

- Fee collection: Reconcile student-wise fees with bank receipts and the student-management system.
- Outstanding fees: Prepare class-wise, course-wise and student-wise ageing reports.
- Scholarships and grants: Maintain appropriate supporting documents and utilisation records.
- Payroll: Review salary processing, TDS, employee records and applicable statutory deductions.
- Service classification: Examine GST treatment of transport, hostel, events, books, coaching and ancillary services based on the nature of the supply and applicable exemptions.
- Digital platforms: Review contracts, access permissions, student-data handling and vendor responsibilities.
- Budget monitoring: Compare actual revenue and expenditure against the approved budget.
- Capital expenditure: Review the status of infrastructure, technology and equipment investments.
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NGOs & CHARITABLE INSTITUTIONS – Documentation, Utilisation and Tax-Year Transition

NGOs and charitable institutions should continue to focus on statutory compliance, grant utilisation, donor records and transparent financial reporting. Organisations receiving foreign contributions must also maintain appropriate FCRA records and follow the applicable reporting requirements.

The transition to the Income-tax Act, 2025 for Tax Year 2026-27 onwards makes it important to ensure that tax processes, forms and internal checklists reflect the applicable framework.

Priority Areas for NGOs

- Review the validity and conditions of applicable 12AB registration and 80G approval.
- Reconcile donor receipts with bank statements, receipts issued and accounting records.
- Maintain project-wise records of grants received and expenditure incurred.
- Document corpus donations, restricted grants and utilisation conditions.
- Review trustee or governing-body approvals for significant expenditure and related-party transactions.
- Reconcile FCRA receipts, designated bank accounts and utilisation records wherever applicable.
- Review statutory audit requirements and filing deadlines.
- Update tax and compliance checklists for the applicable tax-year framework.

MANPOWER & STAFFING – Payroll Accuracy and Labour Compliance

Manpower and staffing agencies often operate on thin margins with high transaction volumes. Their financial and compliance risks arise when attendance, employee deployment, payroll, statutory deductions and client billing do not agree.

What Staffing Businesses Should Review

- Attendance and deployment: Reconcile attendance with client-approved deployment records.
- Payroll: Verify wages, overtime, leave, deductions and final settlements.
- PF/ESI and other obligations: Review applicability, employee records, challans, returns and payment reconciliation.
- Client billing: Reconcile employee-wise or site-wise payroll costs with client invoices.
- Wage revisions: Check whether contract pricing adequately covers changes in wages and other employment-related costs.
- Employee advances: Reconcile advances, recoveries and outstanding balances.
- Contract documentation: Maintain work orders, deployment approvals, attendance records and client acceptance.
- Cash-flow management: Monitor delayed client collections against monthly payroll and statutory payment commitments.

Recommended Three-Way Control

Attendance → Payroll → Client Invoice

Exceptions should be identified and resolved before payroll closure and client billing.

MSMEs – Formalisation, Credit Readiness and Festive-Season Working Capital

India's MSME formalisation continues to expand. The Ministry of MSME dashboard reported approximately 9.85 crore combined Udyam and Udyam Assist registrations as of 13 October 2026.

For small businesses, the key priority is to convert formal registration and financial documentation into practical benefits: access to credit, market opportunities, government procurement and better working-capital management.

What MSMEs Should Review

- **Udyam details:** Verify business information, classification and registration records.
- **Credit readiness:** Update financial statements, GST returns, bank statements, debtor ageing and cash-flow projections.
- **Working capital:** Estimate the funding requirement for festive-season inventory, wages, freight and supplier payments.
- **Delayed payments:** Monitor overdue receivables and evaluate the applicability of statutory delayed-payment remedies.
- **TReDS:** Consider invoice discounting where eligible and commercially suitable.
- **Credit guarantees:** Discuss applicable guarantee schemes with the lending bank and confirm current eligibility conditions.
- **Inventory:** Identify slow-moving stock, obsolete inventory and products requiring additional working capital.
- **Government schemes:** Monitor official scheme portals for relevant market-access, technology, quality and export-support opportunities.

Festive-Season Finance Checklist

1. Prepare a 13-week cash-flow forecast.
2. Estimate additional inventory and operating expenditure.
3. Review customer credit limits and collection commitments.
4. Confirm supplier payment terms.
5. Check the availability and utilisation of working-capital limits.
6. Prepare updated financial information before approaching the bank.

POWER & ENERGY – Renewable Growth and Energy-Cost Management

India's energy landscape continues to develop across solar power, wind energy, small hydro, energy storage and other technologies. Government initiatives include the expansion of solar capacity and support for renewable and alternative-energy projects.

For power-sector companies, EPC contractors, equipment suppliers and large industrial consumers, project controls and energy-cost management remain important financial priorities.

What Power and Energy Businesses Should Review

- **Project accounting:** Maintain project-wise budgets, actual costs, work-in-progress and cost-to-complete estimates.
- **Metering and billing:** Reconcile energy consumption or generation data with invoices and accounting records.
- **Receivables:** Monitor customer balances, security deposits, retention money and disputed claims.

- Renewable projects: Track capital expenditure, commissioning milestones, performance obligations and financing costs.
- EPC contracts: Review material procurement, subcontractor payments, variations and performance guarantees.
- Energy costs: For industrial consumers, monitor electricity consumption per unit of output and review demand-related charges.
- Regulatory compliance: Verify applicable electricity, GST, TDS and contractual requirements before making project or tax decisions.

BANKING & FINANCIAL SERVICES – Digital Controls, Credit Monitoring and Financial Discipline

Banking and financial-services businesses continue to face a changing regulatory and technology environment. The RBI's 2026 directions on digital-payment security and supervisory controls make it important for regulated institutions to maintain strong technology governance and risk-management systems.

For business borrowers, the quality of financial information remains an important part of credit assessment, limit renewals and ongoing lender monitoring.

What Banks, NBFCs and Borrowers Should Review

- Digital-payment security: Review access permissions, transaction controls, incident response and security documentation where applicable.
- KYC and customer records: Ensure required customer and beneficial-owner information is current.
- Credit monitoring: Review overdue accounts, concentration risks, loan

covenants and repayment performance.

- Borrower documentation: Keep financial statements, GST records, bank statements and stock or receivable statements updated.
- Bank reconciliation: Reconcile operating accounts, loan accounts, payment gateways and merchant settlements.
- Interest and charges: Verify bank interest, fees and other debits against sanction terms and statements.
- Working-capital utilisation: Monitor drawing power, receivables, inventory and sanctioned limits.
- Cybersecurity and outsourcing: Review relevant third-party technology arrangements, responsibilities and controls.

CHARTERED ACCOUNTANCY & PROFESSIONAL SERVICES – Quality, Technology and Advisory

Professional firms are increasingly expected to combine compliance expertise with technology, risk management, financial analysis and practical business advice.

For CA firms and other professional-service providers, October is an appropriate time to review assignment quality, documentation, resource planning and the service pipeline for the second half of the financial year.

What Professional Firms Should Focus On

- Audit documentation: Ensure working papers clearly document procedures performed, evidence obtained, conclusions reached and review undertaken.
- Engagement quality: Review assignment acceptance,

- independence, conflicts, supervision and quality-control procedures.
- Technology: Evaluate data analytics, automated reconciliations and secure document-management systems.
- Specialised services: Assess opportunities in forensic review, internal audit, risk advisory, virtual CFO, financial due diligence and information-systems audit.
- Client-data security: Strengthen access controls, secure file sharing, retention policies and confidentiality practices.
- Empanelment readiness: Keep firm credentials, partner profiles, experience records and supporting appointment letters organised and current.
- Practice management: Monitor assignment profitability, staff utilisation, billing, collections and work-in-progress.
- Client communication: Establish clear engagement scopes, deliverables, timelines and responsibility matrices.

CROSS-INDUSTRY ALERT – OCTOBER 2026

GST Council Recommends Further Process Reforms

The 57th GST Council meeting was held on 8 October 2026. The Council recommended several process-related reforms concerning registration, returns, refunds, adjudication, penalties, input tax credit and trade facilitation. The recommendations include measures intended to simplify compliance, improve refund processes and standardise aspects of GST notices and proceedings.

Important: GST Council recommendations should not automatically be treated as operative law. Businesses must check the relevant notification, rule amendment, circular and effective date before changing their tax positions or systems.

Areas Businesses Should Monitor

- **Registration:** Watch for official implementation details concerning registration procedures and processing.
- **Input tax credit:** Review future clarifications and amendments affecting eligibility, documentation and reconciliation.

- **Refunds:** Monitor applicable changes in refund procedures and documentation.
- **Notices and adjudication:** Review official changes to procedures, timelines and standardised communications.
- **E-commerce:** Monitor the details of any notified simplified registration arrangements for eligible small sellers.
- **Export of services:** Verify the relevant requirements and official clarifications before changing export invoicing or refund practices.
- **GST system configuration:** Make ERP and invoice changes only after confirming the applicable legal provisions and effective date.

Practical Action

Create a GST change register recording:

Announcement → Official Notification/Circular → Effective Date → Business Impact → System Change → Responsible Person

This will help businesses avoid premature changes based solely on media reports or policy announcements.

Sources: Press Information Bureau, Ministry of Finance, 8 October 2026; GST Council press release.

HEY MSME ! PROTECT YOUR BRAND. STRENGTHEN YOUR BUSINESS. EXPLORE GOVERNMENT SUPPORT.

TRADEMARK REGISTRATION: MSMEs MAY BE ELIGIBLE FOR REIMBURSEMENT OF UP TO ₹10,000

In today's competitive business environment, a brand is much more than a business name or a logo. It represents an enterprise's reputation, customer trust, product quality and market identity. For Micro, Small and Medium Enterprises (MSMEs), building a recognisable brand can be a significant achievement. However, without appropriate legal protection, the value associated with that brand may be exposed to imitation, misuse or disputes.

Trademark registration is an important step towards protecting a business's identity. It enables an eligible proprietor or enterprise to obtain statutory rights over a registered trademark in respect of the goods or services for which it is registered, subject to the provisions of applicable law.

Recognising the importance of intellectual property protection for smaller businesses, the Government of India has introduced initiatives to encourage MSMEs to protect and commercialise their intellectual property. One such initiative is the **MSME Innovative Scheme – Intellectual Property Rights (IPR) Component**, under which eligible enterprises may explore financial assistance for trademark registration.

As per the scheme information commonly associated with this initiative, eligible MSMEs may be entitled to reimbursement of eligible trademark registration expenses of up to **₹10,000 per registered trademark**, subject to the applicable guidelines, eligibility criteria, documentation and approval requirements. Businesses should verify the currently applicable reimbursement limit and conditions on the official portal before relying on this benefit.

Understanding the MSME Innovative Scheme – IPR Component

The MSME Innovative Scheme seeks to encourage innovation, strengthen the competitiveness of MSMEs and support the development and protection of intellectual property. Intellectual property rights are particularly relevant for enterprises developing distinctive brands, products, technologies, designs or business processes.

Small businesses frequently invest substantial time and money in developing a market presence. Despite these investments, intellectual property protection is sometimes postponed because entrepreneurs prioritise working capital, employee costs, marketing expenditure and operational requirements.

The IPR component provides a framework through which eligible MSMEs can explore assistance for protecting their intellectual property. Trademark-related support is especially relevant to enterprises that rely on their business name, product labels, service identity or logos to distinguish themselves from competitors.

The possibility of reimbursement can reduce the financial burden associated with eligible registration expenses and encourage businesses to take timely steps towards formal brand protection.

However, reimbursement should not be treated as automatic. Eligibility, the nature of the intellectual property, the expenses covered, the application process and the approval mechanism must be assessed under the scheme guidelines applicable at the time of application.

What Is a Trademark and Why Does It Matter?

A trademark is a mark capable of distinguishing the goods or services of one enterprise from those of another. Depending on the applicable legal requirements, it may include a word, name, logo, symbol, label, combination of elements or other distinctive mark.

For example, a manufacturer may use a distinctive brand name on its products, while a consultancy may use a unique name and logo to identify its professional services. An online seller may rely on its brand to distinguish its products across digital marketplaces.

Trademark registration can provide several important advantages:

Legal protection: Registration provides statutory rights in relation to the registered mark and the goods or services covered, subject to applicable law.

Brand differentiation: A distinctive trademark helps customers identify the source of goods or services and distinguish them from competing offerings.

Protection against unauthorised use: Registration can strengthen the owner's legal position when addressing infringement involving identical or deceptively similar marks, subject to the facts and applicable law.

Business credibility: A registered trademark can demonstrate that the enterprise has taken formal steps to protect its commercial identity.

Long-term business value: A trademark may become a valuable intangible asset as the business expands its customer base and market presence.

Commercial opportunities: Subject to legal requirements and appropriate agreements,

trademarks may be licensed, assigned or otherwise commercially exploited.

For MSMEs planning to expand into new markets, enter e-commerce platforms, appoint distributors or develop franchise arrangements, trademark protection can form an important part of the overall business strategy.

Reimbursement of Up to ₹10,000: What MSMEs Should Know

The possibility of reimbursement under the MSME Innovative Scheme – IPR Component deserves attention from business owners who are planning to register a trademark or have already incurred trademark-related expenses.

The stated reimbursement amount of up to ₹10,000 per registered trademark should be understood as a potential maximum benefit, not a guaranteed payment to every applicant.

The amount actually admissible, the expenses eligible for reimbursement and the circumstances in which an application may be submitted depend on the scheme's operative guidelines and the competent authority's approval.

Businesses should pay particular attention to the following aspects:

- **Udyam Registration:** Confirm that the enterprise holds valid Udyam Registration and meets the scheme's definition of an eligible MSME.
- **Eligible trademark:** Verify that the proposed or registered trademark falls within the categories covered by the scheme.
- **Eligible expenditure:** Confirm which registration fees, professional charges or other costs, if any, are admissible. Do not assume that every expense incurred in connection with a trademark qualifies.
- **Registration status:** Check whether assistance is available only after

registration or whether the scheme permits any other application stage.

- **Application procedure:** Follow the prescribed online process and submit the required supporting documents.
- **Approval and payment:** Reimbursement remains subject to scrutiny, compliance with the scheme conditions and approval by the competent authority.

An MSME should therefore evaluate the benefit based on the current official provisions rather than treating the ₹10,000 figure as an unconditional entitlement.

Which Businesses Should Explore This Opportunity?

Trademark protection and related government assistance may be relevant to a broad range of MSMEs. The following categories may find it particularly useful to examine the scheme.

Manufacturing enterprises: Manufacturers selling goods under their own brand names can consider trademark registration to protect product identity and support distribution expansion.

Retailers and wholesalers: Businesses developing private-label products or operating under distinctive commercial names may benefit from assessing trademark protection.

Startups and emerging businesses: New enterprises often establish their brand identity during the early stages of operations. Conducting trademark searches and filing appropriate applications early can help identify potential conflicts.

Professional and consulting service providers: Eligible enterprises providing IT, accounting support, management consulting, marketing, design or other services may consider protection of their distinctive service brands.

E-commerce sellers: Online businesses often depend on brand recognition to attract customers and distinguish their offerings across digital platforms.

Food, textile and consumer-product businesses: Enterprises selling packaged foods, garments, furnishings, cosmetics or other consumer products may use trademarks as a key element of their market identity, subject to the applicable product-specific laws.

MSMEs expanding geographically: Businesses entering new cities, appointing dealers or exploring export markets should consider whether their trademarks are appropriately protected in the relevant jurisdictions.

Eligibility for scheme assistance must be determined separately. Operating in one of these sectors does not, by itself, establish entitlement to reimbursement.

How Can an MSME Prepare for Trademark Registration?

A systematic approach can help businesses reduce avoidable errors and improve the quality of their trademark application.

Step 1: Identify the brand to be protected

The business should identify the word mark, logo, label or other distinctive element that it intends to protect. The choice should reflect how the brand is actually used or is intended to be used in commercial activities.

Step 2: Conduct a preliminary trademark search

Before filing an application, the enterprise should search the relevant trademark database for identical or similar marks. The search should consider the relevant goods or services and the possibility of phonetic or visual similarity.

A preliminary search can help identify potential conflicts, although it cannot guarantee acceptance of the application.

Step 3: Determine the appropriate class

Trademark applications are filed in relation to specified goods or services under the applicable classification system. Selecting the appropriate class is important because the protection sought is linked to the goods or services specified in the application.

Where the enterprise operates in several business areas, professional assistance may be useful in identifying the appropriate classes and filing strategy.

Step 4: Prepare the application and supporting information

The applicant should ensure that the trademark representation, applicant details, address, description of goods or services and other prescribed particulars are accurate and consistent with the supporting documents.

Step 5: File the application through the prescribed channel

The application should be filed through the official trademark registration system, with payment of the applicable statutory fee and submission of any required supporting documents.

Step 6: Monitor the application

Filing does not mean that the trademark has been registered. The application may be examined, published, opposed or otherwise processed under the applicable law. The applicant should monitor the status and respond to official objections or notices within the prescribed timelines.

Step 7: Review reimbursement eligibility

Once the relevant registration and expenditure details are available, the enterprise should review the MSME Innovative Scheme's current requirements to determine the appropriate procedure for seeking assistance.

Documents and Records to Keep Ready

The documentation required for reimbursement must be confirmed from the current official scheme guidelines. Nevertheless, maintaining an organised file of relevant records is a prudent practice.

Depending on the applicable requirements, the enterprise may need to keep the following documents or information ready:

1. Valid Udyam Registration certificate.
2. Applicant's business constitution and identification details.
3. Trademark application number and relevant application particulars.
4. Trademark registration certificate, where required under the scheme.
5. Copies of statutory fee receipts and proof of payment.
6. Invoices for professional services or other expenditure, where admissible.
7. Bank account details and any prescribed bank verification documents.
8. Declarations, undertakings or application forms required by the scheme.
9. Any additional supporting records requested by the implementing authority.

The enterprise should maintain consistency between the name of the applicant, Udyam records, trademark application and payment documents wherever the applicable rules require such consistency.

It is also advisable to retain electronic copies of applications, acknowledgements, payment receipts, correspondence and approval communications. Proper documentation can make the verification process more efficient and

help the business respond promptly to requests for clarification.

The above list is a practical preparation checklist and should not be treated as an exhaustive or officially prescribed list for every application.

Important Precautions Before Applying

Although reimbursement may offer financial relief, businesses should avoid making assumptions about eligibility or the timing of payment.

First, verify the current scheme guidelines. Scheme provisions and administrative procedures can change. The official portal should be consulted for the latest applicable requirements.

Second, distinguish between application and registration. A trademark application is not equivalent to a registered trademark. The relevant reimbursement conditions should be checked carefully to establish the registration status required for assistance.

Third, confirm which costs qualify. Statutory filing fees and professional charges may be treated differently under the applicable provisions. An applicant should not include an expense merely because it relates to trademark registration.

Fourth, check the timing requirements. Where the scheme prescribes a particular application period, registration date or expenditure date, those requirements must be followed. Businesses should not assume that expenditure incurred in the past will necessarily qualify.

Fifth, avoid duplicate claims or inaccurate declarations. Information submitted in the reimbursement application should be complete and accurate. Any other assistance received for

the same expenditure should be disclosed wherever required by the scheme.

Sixth, do not postpone brand protection solely because reimbursement is uncertain. The commercial risks of using an unprotected brand may be more significant than the potential reimbursement. Businesses should consider their legal and commercial position independently of the availability of financial assistance.

The Role of Professional Advisors

Chartered accountants, intellectual property professionals and other business advisors can help MSMEs understand the financial and compliance aspects of trademark registration and related government support.

Professional assistance may include reviewing the enterprise's Udyam Registration, identifying potentially relevant scheme provisions, coordinating trademark documentation, maintaining payment records and checking the completeness of the reimbursement application.

Where necessary, an appropriate trademark professional can assist with preliminary searches, classification, application preparation, examination responses and other legal aspects of registration.

Businesses should also distinguish between the professional's role in preparing or reviewing an application and the government's role in determining eligibility and approving reimbursement. Engaging an advisor cannot guarantee approval or payment.

Conclusion: Treat Brand Protection as a Business Investment

For MSMEs, intellectual property protection is not limited to large corporations or technology-driven startups. Every enterprise that invests in developing a distinctive name, logo, product identity or service brand should consider how

that identity can be protected as the business grows.

The MSME Innovative Scheme – IPR Component provides an avenue for eligible enterprises to explore financial assistance for intellectual property protection. The possibility of reimbursement of up to ₹10,000 per registered trademark, where permitted under the applicable guidelines, may help reduce the financial burden of registration.

Business owners should take three practical steps: review their existing trademark protection, confirm their eligibility and the current reimbursement conditions, and maintain the documentation needed to support any application.

The broader message is clear: **protecting a brand today can help safeguard the business value created over years of hard work.** MSMEs should assess the available government support while ensuring that their trademark decisions are based on sound legal and commercial considerations.

Official Resource

MSME Innovative Scheme – Intellectual Property Rights (IPR) Component

Portal:

<https://innovative.msme.gov.in/Home/IprIndex>

Important Disclaimer: This article is intended for general awareness and informational purposes. The reimbursement amount, eligibility criteria, admissible expenditure, documentation and application procedure are subject to the latest applicable scheme guidelines and approval by the competent authority. Readers should verify the current official provisions before filing an application or relying on any anticipated reimbursement.



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About the Publisher

Empowering Businesses with the Right Advice, the Right Solutions, and the Right Support

In today's rapidly changing business environment, organizations and individuals need more than just professional services—they need a trusted partner who understands their challenges, provides practical guidance, and helps them move forward with confidence.

Veyoti Services Private Limited is a professional consulting and advisory firm committed to helping businesses and individuals navigate the complexities of finance, taxation, corporate law, accounting, compliance, and business management.

With a focus on professional expertise, personalized attention, and timely execution, Veyoti Services works alongside its clients to simplify complex requirements and create solutions that support long-term growth. Our approach is built around a simple principle: when our clients succeed, we succeed.

WHO WE ARE

Veyoti Services brings together expertise, dedication, and innovation to provide comprehensive financial and business solutions. We understand that every business is different. A growing entrepreneur may need help setting up a company, an established organization may require assistance with taxation and compliance, while an individual may simply need reliable financial and tax guidance.

Our role is to make these processes simpler and more manageable.

From accounting and taxation to corporate advisory and business setup, we aim to become a dependable extension of our clients' businesses—providing professional guidance while allowing them to concentrate on what they do best: **building, managing, and growing their ventures.**

Our services are designed for a diverse range of clients, including entrepreneurs, professionals, established businesses, organizations, and individuals seeking reliable financial and business advisory support.

OUR AREAS OF EXPERTISE

Financial & Business Advisory

Sound financial decisions are at the heart of a successful business. Veyoti Services provides advisory support designed to help clients better understand their financial and business requirements and make informed decisions.

We work to bring clarity to complex financial matters and provide practical solutions aligned with each client's circumstances and objectives.

Taxation Services

Taxation can often be complex, time-consuming, and constantly evolving. Our taxation services are designed to help clients manage their tax-related responsibilities efficiently while maintaining appropriate compliance.

Our areas of support include Income Tax and Goods & Services Tax (GST) related services, helping clients navigate their obligations with greater confidence and clarity.

Accounting & Accounts Management

Accurate financial records are essential for every organization. Our accounting and accounts-management support helps businesses maintain organized financial information and stay better prepared for their ongoing business requirements.

By taking care of essential accounting responsibilities, we allow business owners and management teams to focus more of their time and energy on operations, customers, and growth.

Corporate Law & Compliance

Businesses operate within an increasingly complex regulatory environment. Veyoti Services supports clients with corporate-law and compliance-related

requirements, helping them understand and manage important obligations.

Our objective is not simply to complete a compliance task, but to provide guidance that helps clients approach their responsibilities in a structured and informed manner.

Business Setup & Registration

Starting a business is an exciting journey, but the initial legal and regulatory processes can be challenging.

Veyoti Services assists entrepreneurs and organizations with business establishment requirements, including support relating to Company formation, Limited Liability Partnerships (LLPs), MSME registration, and Intellectual Property-related matters.

We help turn the idea of starting a business into a more structured and manageable process.

Litigation Support

When legal or regulatory disputes arise, businesses need informed guidance and appropriate professional support. Veyoti Services also provides assistance in matters relating to litigation, helping clients address challenges with a structured approach.

OUR APPROACH

Professional Expertise

Business and financial matters require knowledge, accuracy, and attention to detail. We bring professional expertise to every assignment with the objective of delivering dependable solutions.

Personalized Guidance

No two clients are exactly alike. We take time to understand individual requirements and provide guidance relevant to the client's specific situation.

Timely Execution

In business, delays can have real consequences. We value timely communication and execution so that clients can move forward without unnecessary uncertainty.

Transparency & Trust

Trust is the foundation of any professional relationship. We believe in maintaining clear communication, honest guidance, and a professional approach throughout our engagement.

Long-Term Relationships

Our objective is not simply to complete an assignment and move on. We aim to build lasting relationships with clients and become a trusted partner they can turn to as their needs evolve.

OUR VISION FOR THE FUTURE

The business landscape is continuously changing. Technology, taxation, regulations, financial practices, and customer expectations are all evolving at a rapid pace.

For businesses, keeping up with these changes can be challenging.

Our vision is to grow alongside our clients by continuing to expand our capabilities, strengthen our professional expertise, and provide solutions that remain relevant in a changing environment.

We want Veyoti Services to be recognized not merely as a service provider, but as a trusted consulting and advisory partner for businesses and individuals seeking clarity, compliance, and sustainable growth.

As we look ahead, our commitment remains unchanged: to combine professional knowledge with personalized service and practical solutions.

Thank You Readers !

We hope you found this edition of our newsletter informative and valuable. If you have any further questions or inquiries, please don't hesitate to reach out to us at the following contact details. Your feedback and inquiries are always welcome. Thank you for trusting us to be your source of knowledge and insights.

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Connect us

Disclaimer: We are not responsible for any action taken based on the above information. This is only for knowledge purposes; kindly call us for any further discussion before taking any action.