

2024

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VOLUME - 4 | PAGES - 14 | JANUARY 2024

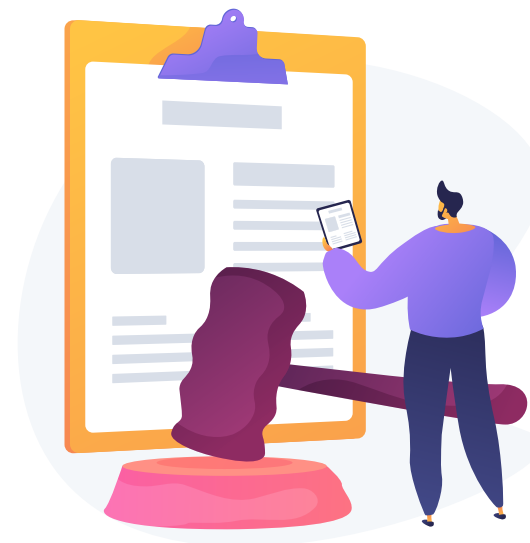
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INDIRECT TAX



DIRECT TAX

STATUTORY COMPLIANCE



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*Advisory***GST Advisory**

GSTN Important **Advisory** for Pilot Project of Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Andhra Pradesh

*Advisory***GST Advisory**

GSTN issued important **Advisory** on Two-factor Authentication for Taxpayers to strengthen login security in GST portal

*Advisory***GST Advisory**

GSTN issued **Advisory** regarding the due date extension for reporting opening balance for ITC reversal

*Press Release***GST Press Release**

GST Revenue collection for November 2023, at ₹ 1,67,929 lakh crore records highest growth rate of 15% YoY – Ministry of Finance **Press Release**

*Update***GST Update**

Mandatory 6-Digit HSN Code in **e-Invoices** for Taxpayers with AATO of ₹ 5 Cr and above from December 15th 2023

*Notification***GST Notification**

CBIC vide **Notification No.55/2023 - Central Tax** dated December 20th 2023, extends the deadline for filing FORM GSTR-3B for November 2023 until December 27, 2023. This extension applies to registered individuals with their principal place of business in specific districts of Tamil Nadu (Chennai, Tiruvallur, Chengalpattu, Kancheepuram), as recommended by the Council under section 39(1) and rule 61(1)(i) of the Central Goods and Services Tax Rules, 2017

*Instruction***GST Instruction**

The Central Board of Indirect Taxes and Customs issued Important **Instruction No.05/2023-GST** dated December 13, 2023, in accordance with the judgment of the Hon'ble Supreme Court in the case of Northern Operating Systems Private Limited (NOS). The instruction pertains to the nature of the secondment of employees by overseas entities to Indian firms and its Services Tax implications. Representations have been received by the Board, indicating that subsequent to the aforementioned judgment, several field formations have initiated proceedings to address alleged evasion of GST on the issue of secondment under Section 74(1) of the Central Goods and Services Tax Act, 2017

*Notification***GST Notification**

The Central Board of Indirect Taxes and Customs (CBIC) has issued **Notification No. 56/2023 – Central Tax** on December 28th 2023, to extend the time limit specified under Section 73(10) of the Central Goods and Services Tax Act, 2017. This extension pertains to the issuance of orders under Section 73(9) of the CGST Act, which involves the recovery of tax not paid, short paid, or input tax credit wrongly availed or utilized for the financial years 2018-19 and 2019-20.

Indirect Tax Compliance Calendar for the Month of January 2024

Date	Day	Form	Service Description
10.01.2024	Wednesday	GSTR-7	Due Date for Filing Monthly Return of Tax Deducted at Source (TDS) u/s 51 of The Central Goods & Services Tax Act, 2017 and Deposit of TDS by Specified Class of Persons for the month of December 2023
10.01.2024	Wednesday	GSTR-8	Due Date for Filing Monthly Return of Tax Collected at Source (TCS) u/s 52 of The Central Goods & Services Tax Act, 2017 and Deposit of TCS by E-Commerce Operator for the month of December 2023
11.01.2024	Thursday	GSTR-8	Due Date for Filing Details of Outward Supplies of Goods or Services for the month of December 2023 were, <ul style="list-style-type: none"> • a. Regular Taxpayers whose Turnover exceeds Rs.5 Crores in the Previous Financial Year (or) • b. Regular Taxpayer whose Turnover does not exceeds Rs.5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
13.01.2024	Saturday	GSTR-1	Due Date for Furnishing Details of Outward Supplies of Goods or Services for the 3rd Quarter i.e., October - December 2023 by, <ul style="list-style-type: none"> • Regular Taxpayer whose Turnover does not exceed Rs.5 Crores & has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
13.01.2024	Saturday	GSTR-5	Due Date for Filing Monthly Return by Non-Resident Taxable Person for the month of December 2023
13.01.2024	Saturday	GSTR-6	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for the month of December 2023.
14.01.2024	Sunday	GSTR-2B	Due Date for Filing Monthly Return by Input Service Distributor (ISD) for the month of December 2023.
18.01.2024	Thursday	GST CMP-08	Due Date for Filing Quarterly Statement for Payment of Self-Assessed Tax for the 3rd Quarter i.e., October - December 2023 by the Regular Taxpayer who has opted for Composition Scheme for the FY 2023-24

Date	Day	Form	Service Description
20.01.2024	Saturday	GSTR-3B	<p>Due Date for Filing Monthly Return for the month of December 2023 were,</p> <ul style="list-style-type: none"> a. Regular Taxpayer whose Turnover exceeds Rs.5 Crores in the Previous Financial Year (or) b. Regular Taxpayer whose Turnover does not exceeds Rs.5 Crores & who has NOT OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
20.01.2024	Saturday	GSTR-5A	<p>Due Date for Filing Monthly Return by OIDAR Service Provider (Online Information & Database Access or Retrieval Services) where a person located outside India made a supply to a Non-Taxable Person (Consumer) in India for the month of December 2023</p>
22.01.2024	Monday	GSTR-3B	<p>Due Date for Filing Quarterly Return for the 3rd Quarter i.e., October - December 2023 in case of Regular Taxpayer Registered in certain Categories of States/Union Territories* whose,</p> <ul style="list-style-type: none"> Turnover does not exceed Rs.5 Crores & Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
24.01.2024	Wednesday	GSTR-3B	<p>Due Date for Filing Quarterly Return for the 3rd Quarter i.e., October - December 2023 in case of Regular Taxpayer Registered in certain Categories of States/Union Territories** whose,</p> <ul style="list-style-type: none"> Turnover does not exceed Rs.5 Crores & Has OPTED for QRMP Scheme (Quarterly Return & Monthly Payment Scheme)
28.01.2024	Sunday	GSTR-11	<p>Due Date for Filing Monthly Statement of Inward Supplies by UIN Holder (Unique Identification Number Holders) in order to avail GST Refund for the Inward Supplies received by them for the month of December 2023</p>

Update

Income Tax Update

Income Tax Department enables "**Discard ITR**" Option for Unverified Original/Belated/Revised ITRs Starting from AY 2023-24

Update

Income Tax Update

The CBDT issued Order vide **F. No.225/132/2023/ITA-II** dated December 01st 2023 regarding the processing of returns of income validly filed electronically with refund claims under section 143(1) of the Income Tax Act, 1961 beyond the prescribed time limits in non-scrutiny cases

Update

Income Tax Update

The Income Tax Department has introduced a **user-friendly calculator** for the Assessment Year 2024-25. The tool efficiently compares tax liabilities under the Old Regime versus the New Regime. It also highlights potential tax savings based on the chosen regime, offering a fast and convenient experience for taxpayers.

Update

Income Tax Update

The Government, through **Notification No.14/7/2023-EO(SM-II)** dated December 19th 2023, announced that the Appointments Committee of the Cabinet has sanctioned the appointment of 18 Judicial Members and 22 Accountant Members for the Income Tax Appellate Tribunal (ITAT), with relevant communication forwarded to the Department of Legal Affairs.

Press Release

Income Tax Press Release

CBDT's Citizen-Centric Initiatives Drive Record Direct Tax Collections and Transform Taxpayer Experience in 2023 – Ministry of Finance **Press Release**

Twitter

Income Tax on Social Media (Twitter)

The Income Tax Department, in a **tweet**, issued a crucial reminder to taxpayers, urging them not to claim wrongful deductions or exemptions in their Income Tax Returns. The advisory emphasizes the importance of accurate reporting and filing, encouraging taxpayers to adhere to the guidelines to ensure compliance with tax regulations and avoid potential issues.

Notification

CBDT Notification

CBDT vide **Notification No. 102/2023** dated December 05th 2023 has notified the income tax exemption to the 'Godavari River Management Board, Hyderabad' under section 10(46) of the Income Tax Act, 1961

Notification

CBDT Notification

The CBDT vide **Notification No. 103/2023** dated December 18th 2023, to amend the Income-tax Rules, 1962. These amendments, titled the Income-tax Amendment (Twenty-Eighth Amendment) Rules, 2023, come into effect upon publication in the Official Gazette. Rule 17C of the Income-tax Rules, 1962 is modified by adding a new clause (x) that permits investment in POWERGRID Infrastructure Investment Trust units under the powers granted by clause (xii) of sub-section (5) of section 11, in conjunction with section 295 of the Income Tax Act, 1961.

Notification

CBDT Notification

The CBDT vide **Notification No. 104/2023** dated December 19th 2023, has issued the Income-tax (Twenty-Ninth Amendment) Rules, 2023, amending Rules 10TA and 10TD of the Income Tax Rules, 1962 ("the IT Rules"). The amendments aim to redefine intra-group loans and specify conditions under which they fall within the Safe Harbour provisions. These changes are set to come into effect from April 1st 2024.

Notification
CBDT Notification

The Central Board of Direct Taxes vide **Notification No. 105/2023** dated December 22nd 2023 notified the Income Tax Return (“ITR”) Forms ITR-1 (SAHAJ), ITR-4 (SUGAM) for the Assessment Year 2024-25 with effect from April 01st 2024.

Notification
CBDT Notification

The CBDT vide **Notification No. 106/2023** dated December 27th 2023, notified an exemption to Ravenna Investments Holding B.V for pension funds under section 10(23FE) of the Income Tax Act, 1961. The notified funds are eligible to claim an exemption for eligible investments made in India on or before March 31st 2024, subject to specified conditions.

Notification
CBDT Circular

The CBDT vide **Circular No. 20/2023** dated December 28th 2023, has issued guidelines addressing challenges and providing clarity on the application of section 194-O of the Income Tax Act, 1961, particularly in a multiple e-Commerce operator model such as the Open Network for Digital Commerce (ONDC). Section 194-O mandates that an e-commerce operator deducts income tax at a rate of one percent on the gross amount of sale of goods or provision of services facilitated through its digital or electronic platform. The circular comprehensively outlines various scenarios with illustrative examples, offering insights and resolving concerns raised by different stakeholders. Additionally, the Circular incorporates Frequently Asked Questions (FAQs) to further enhance understanding and address a spectrum of issues raised through representations from various quarters.

Direct Tax Compliance Calendar for the Month of January 2024

Date	Day	Form	Service Description
07.01.2024	Sunday	Challan No. ITNS 282	Due Date for Deposit of Commodities Transaction Tax (CTT) collected for the month of December 2023.
07.01.2024	Sunday	Challan No. ITNS 285	Due Date for Deposit of Equalisation Levy by the Deductor of Specified Services Received or Receivable during the month of December 2023. Due Date for Quarterly Deposit of Equalisation Levy by the Non-Resident e-Commerce Operator providing e-Commerce Supply or Services made/provided/facilitated during the 3rd Quarter i.e., October to December 2023.
07.01.2024	Sunday	Challan No. ITNS 282	Due Date for Deposit of Securities Transaction Tax (STT) collected for the month of December 2023.

Date	Day	Form	Service Description
07.01.2024	Sunday	Challan No. ITNS 281	<p>Due date for Deposit of Tax Deducted/Collected at Source (TDS/TCS) for the month of December 2023. However, all sums deducted by an office of the Government shall be paid to the credit of the Central Government on the same day where tax is paid without the production of an Income-tax Challan.</p> <p>Due Date for Deposit of Tax Deducted at Source (TDS) for the 3rd Quarter i.e., October to December 2023 when the Assessing Officer has permitted Quarterly Deposit of Tax Deducted at Source (TDS) u/s 192, 194A, 194D or 194H of the Income Tax Act, 1961.</p>
07.01.2024	Sunday	Form 27C	<p>Due Date for e-Filing Declarations received during the month of December 2023 by a Seller, which are made by a Buyer for obtaining Goods without Collection of Tax (TCS) u/s 206C(1A) of the Income Tax Act, 1961 [Rule 37C of the Income Tax Rules, 1962]</p>
14.01.2024	Sunday	Form 16B	<p>Due Date for Reporting Actual Transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 (For All Categories & For Any Amount of Loan) for the month of December 2023 through the Designated Authorised Dealer (AD) Category-I Bank</p>
14.01.2024	Sunday	Form 16C	<p>Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3B) of Income Tax Rules, 1962] for Tax Deducted u/s 194-IB of the Income Tax Act, 1961 in the month of November 2023</p>
14.01.2024	Sunday	Form 16D	<p>Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3C) of Income Tax Rules, 1962] for Tax Deducted u/s 194M of the Income Tax Act, 1961 in the month of November 2023</p>
14.01.2024	Sunday	Form 16E	<p>Due Date for Issue of TDS Certificate u/s 203 of the Income Tax Act, 1961 [Rule 31(3D) of Income Tax Rules, 1962] for Tax Deducted u/s 194S of the Income Tax Act, 1961 in the month of November 2023.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA)</p>
15.01.2024	Monday	Form 15CC	<p>Due Date for Furnishing Quarterly Statement u/r 37BB(7) of the Income Tax Rules, 1962 in respect of Foreign Remittances [To be furnished by Authorized Dealer to the Principal Director General of Income-tax (Systems)] for the 3rd Quarter of FY 2023-24 i.e., October to December 2023</p>

Date	Day	Form	Service Description
15.01.2024	Monday	Form 15G/15H	<p>Due Date for Uploading Declarations received during the 3rd Quarter of the FY 2023-24 i.e., October to December 2023 from an Individual or a Person (Not being a Company/Firm) for claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1) & 197A(1A) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]</p> <p>Form 15H: Due Date for Uploading Declarations received during the 3rd Quarter of the FY 2023-24 i.e., October to December 2023 from an Individual who is of the age of 60 years or more claiming certain Incomes* without Deduction of Tax at Source (TDS) u/s 197A(1C) of the Income Tax Act, 1961 [Rule 29C of Income Tax Rules, 1962]</p>
15.01.2024	Monday	Form 24G	<p>Due Date for Furnishing Monthly Statement by an Office of the Government where Tax Deducted at Source (TDS) / Tax Collected at Source (TCS) for the month of December 2023 has been paid without the production of Income Tax Challan</p>
15.01.2024	Monday	Form 27EQ	<p>Due Date for Furnishing Quarterly Statement of Tax Collection at Source (TCS) u/s 206C (206CC, 206CCA) of the Income Tax Act, 1961 [Rule 31AA of Income Tax Rules, 1962] for the 3rd Quarter of FY 2023-24 i.e., October to December 2023</p>
15.01.2024	Monday	Form 3BB	<p>Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence), New Delhi by a Stock Exchange under clause (d) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDA(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for the month of December 2023</p>
15.01.2024	Monday	Form 3BC	<p>Due Date for Furnishing Monthly Statement to the Director General of Income Tax (Intelligence & Criminal Investigation), New Delhi by a Recognised Association under clause (e) of proviso to clause (5) of Section 43 of the Income Tax Act, 1961 [Rule 6DDC(v) of the Income Tax Rules, 1962] in respect of Transactions in which Client Codes have been modified after registering in the system for the month of December 2023</p>
15.01.2024	Monday	Form 49BA	<p>Due Date for Furnishing Quarterly Statement to the Principal Director General of Income Tax (Systems) or the Director General of Income Tax (Systems) by Specified Fund/Stock Broker in respect of a Non-Resident referred to in Rule 114AAB of Income Tax Rules, 1962 for the 3rd Quarter of FY 2023-24 i.e., October to December 2023</p>

Date	Day	Form	Service Description
30.01.2024	Tuesday	Form 26QB	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IA of the Income Tax Act, 1961 [Rule 30 & 31A of the Income Tax Rules, 1962] in the month of December 2023.</p> <p>*Section 194-IA of the Income Tax Act, 1961: Payment on Transfer of Certain Immovable Property other than Agricultural Land.</p>
30.01.2024	Tuesday	Form 26QC	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194-IB of the Income Tax Act, 1961 [Rule 30(2B), (6B) & 31A(4B) of the Income Tax Rules, 1962] in the month of December 2023.</p> <p>*Section 194-IB of the Income Tax Act, 1961: Payment of Rent by certain Individuals or Hindu Undivided Family.</p>
30.01.2024	Tuesday	Form 26QD	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) u/s 194M of the Income Tax Act, 1961 [Rule 30(2C), (6C) & 31A(4C) of the Income Tax Rules, 1962] in the month of December 2023.</p> <p>*Section 194M of the Income Tax Act, 1961: Payment of certain sums by certain Individuals or Hindu Undivided Family.</p>
30.01.2024	Tuesday	Form 26QE	<p>Due Date for Furnishing of Challan-cum-Statement in respect of Tax Deducted at Source (TDS) by Specified Persons u/s 194S of the Income Tax Act, 1961 [Rule 30(2D) & (6D) and 31A(4) & (4D) of the Income Tax Rules, 1962] in the month of December 2023.</p> <p>*Section 194S of the Income Tax Act, 1961: Payment on transfer of Virtual Digital Asset (VDA).</p>
30.01.2024	Tuesday	Form 27D	<p>Due Date for Issue of Quarterly Certificate u/s 206C of the Income Tax Act, 1961 [Rule 37D of the Income Tax Rule, 1962] in respect of Tax Collected at Source (TCS) for the 3rd Quarter of FY 2023-24 (AY 2024-25) i.e., October to December 2023.</p>
31.01.2024	Wednesday	Form 10BBB	<p>Due Date for Furnishing Intimation by Pension Fund in respect of each Investment made by it in India during the 3rd Quarter of FY 2023-24 i.e., October to December 2023 under clause (23FE) of Section 10 of the Income Tax Act, 1961 [Rule 2DB of the Income Tax Rules, 1962]</p>

Date	Day	Form	Service Description
31.01.2024	Wednesday	Form 24Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 for the 3rd Quarter of FY 2023-24 i.e., October to December 2023
31.01.2024	Wednesday	Form 26Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Residents for the 3rd Quarter of FY 2023-24 i.e., October to December 2023.
31.01.2024	Wednesday	Form 26QAA	Due Date for Filing Quarterly Return of Non-Deduction of Tax at Source (TDS) by a Banking Company from Interest on Time Deposit u/s 206A of the Income Tax Act, 1961 [Rule 31AC of the Income Tax Rules, 1962] in respect of the 3rd Quarter of the FY 2023-24 i.e., October to December 2023
31.01.2024	Wednesday	Form 26QF	Due Date for Furnishing Quarterly Statement of Tax Deposited by Exchange in relation to Transfer of Virtual Digital Asset (VDA) u/s 194S of the Income Tax Act, 1961 [Rule 31A(1) & (4E) of Income Tax Rules, 1962] for the 3rd Quarter of FY 2023-23 i.e., October to December 2023.
31.01.2024	Wednesday	Form 27Q	Due Date for Furnishing Quarterly Statement of Tax Deduction at Source (TDS) u/s 200(3) of the Income Tax Act, 1961 [Rule 31A of Income Tax Rules, 1962] in respect of Payments Other Than* Salary paid to Employees u/s 192 or Income of Specified Senior Citizen u/s 194P of the Income Tax Act, 1961 made to Non-Residents for the 3rd Quarter of FY 2023-24 i.e., October to December 2023
31.01.2024	Wednesday	Form 3CEAC	Due Date for filing an Intimation by a Constituent Entity, Resident in India, of an International Group, the Parent Entity of which is not Resident in India, for the purposes of sub-section (1) of Section 286 of the Income Tax Act, 1961 [Rule 10DB of the Income Tax Rules, 1962].
31.01.2024	Wednesday	Form II SWF	Due Date for Furnishing Intimation by Sovereign Wealth Fund in respect of each Investment made during the 3rd Quarter of FY 2023-24 i.e., October to December 2023 under clause (23FE) of Section 10 of the Income Tax Act, 1961

ICAI

The Institute of Chartered Accountants of India released the Very Important **Technical Guide** on GST Reconciliation Statement (Form GSTR 9C)

ICAI

The Institute of Chartered Accountants of India released the Important **Background Material** on GST Demands & Appellate Remedies to cover various legal and procedural aspects related to handling of GST demands and what are the available appellate remedies.

ICMAI

The Institute of Cost Accountants of India has released an important **Guidance Note** on the preparation and filing of the Goods and Services Tax Form GSTR-9 (Annual Return) and GSTR-9C (Reconciliation Statement)

Ministry of Law & Justice

The Advocates (Amendment) Act, 2023, notified by the Government of India on December 8, 2023, and published by the Ministry of Law and Justice, further amends the Advocates Act, 1961. This Act, designated as No. 33 of 2023, awaits enforcement, with the commencement date to be specified by the Central Government through an Official Gazette notification.

Statutory Compliance Calendar for the Month of January 2024

Date	Day	Form	Category	Service Description
07.01.2024	Sunday	Form ECB-2		Due Date for Reporting Actual Transactions of External Commercial Borrowings (ECB) under Foreign Exchange Management Act, 1999 (For All Categories & For Any Amount of Loan) for the month of December 2023 through the Designated Authorised Dealer (AD) Category-I Bank
15.01.2024	Monday	EPFO	ECR	Due Date for Filing Monthly ECR (Electronic Challan cum Return) in case of EPFO (Employees' Provident Fund Organisation) for the Month of December 2023
15.01.2024	Monday	ESIC		Due Date for Monthly Payment of e-challan in case of ESIC (Employees' State Insurance Corporation) for the Month of December 2023



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