

SKYZ & Co.
AHMEDABAD | MUMBAI | HYDERABAD

**CHARTERED
ACCOUNTANTS**



NEWSLETTER

OCTOBER-DECEMBER

2025

Respected Members and Aspirants,

We welcome you to the latest edition of our quarterly newsletter – where we serve you with all the important updates from various fields concerning our day to day professional lives.

As it is rightly said, “Knowledge is Power”, let’s enhance the sphere of our learnings to serve our profession in the best possible way.

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Introduction

As your trusted advisors, we understand the importance of staying updated with the latest legal amendments. This quarter, several key changes have been introduced that may affect your financial and compliance strategies. Our experts have summarized these amendments to ensure you remain compliant and make informed decisions.

GST Amendments and Updates

NOTIFICATIONS



1. October 18, 2025 - Notification No. 17/2025

Due date for filing Form GSTR-3B for September 2025 (monthly) and July–September 2025 (quarterly) extended to 25th October 2025.

2. October 24, 2025 - Notification No. 18/2025

Amends Notification No. 26/2018-CT (Rate) to update the definition of “Nominated Agency” with reference to Customs Notification No. 45/2025, effective from 1 November 2025.

3. October 31, 2025 - Notification No. 18/2025 (CGST Fourth Amendment Rules, 2025)

Introduces a faster, technology-enabled GST registration process from November 01, 2025, including new Rules 9A and 14A for electronic and simplified registration of eligible taxpayers.

4. December 31, 2025 - Notification No. 19/2025

Notifies valuation of specified tobacco, pan masala and nicotine products under Section 15(5) of the CGST Act based on the declared Retail Sale Price (RSP) on the package.

5. December 31, 2025 - Notification No. 19/2025

Revises GST rate structure for tobacco and pan masala products by inserting new entries in 9% and 20% schedules and omitting the 14% schedule, effective 01.02.2026.

6. December 31, 2025 - Notification No. 20/2025

Introduces Rule 31D prescribing RSP-based valuation for specified tobacco, pan masala and nicotine products, with corresponding exemption from Rule 86B restrictions for non-manufacturers, effective 01.02.2026.

7. Notification No. 03/2025 – Compensation Cess (Rate) dated 31.12.2025

Withdraws compensation cess by prescribing a Nil rate on pan masala and tobacco-related products under Chapters 21 and 24 with effect from 01.02.2026.



GST Amendments and Updates

CIRCULARS



- **Circular No. 253/10/2025-GST dated 01.10.2025 Withdraws Circular No. 212/6/2024**

GST and dispenses with the earlier prescribed procedure for furnishing evidence of compliance under Section 15(3)(b)(ii) of the CGST Act.

- **Circular No. 254/11/2025-GST dated 27.10.2025**

Assigns proper officers and prescribes monetary limits for proceedings under Sections 74A, 75(2) and 122 of the CGST Act from FY 2024-25 onwards, including issuance of DRC-01A, SCNs, adjudication, and statements for subsequent periods.



GST Amendments and Updates

ADVISORIES

- **Introduction of Import of Goods Details in IMS From October 2025:**

Bill of Entry details for imports (including SEZ) will be available in IMS for accept/reject/pending action, with deemed acceptance if no action is taken and reflection in GSTR-2B.

- **October 15, 2025 - Advisory on IMS – Clarification on GST Return Filing Changes:**

Clarifies that there is no change in ITC auto-population or GSTR-2B generation due to IMS, while allowing flexibility for credit note handling from October 2025.

- **October 16, 2025 - Advisory for GSTR-9/9C for FY 2024-25:**

GSTR-9/9C for FY 2024-25 has been enabled from 12 October 2025, subject to filing of all GSTR-1 and GSTR-3B returns.

- **October 17, 2025 - FAQs on GSTR-9/9C for FY 2024-25:**

GSTN has released FAQs to guide taxpayers on table-wise reporting and key aspects of filing GSTR-9/9C for FY 2024-25.

- **October 29, 2025 - Introduction of “Pending” Option for Credit Notes and ITC Reversal in IMS:**

IMS now allows credit notes to be kept pending for one tax period with flexibility to adjust ITC reversal upon acceptance.

- **October 30, 2025 - File Pending Returns Before Expiry of Three Years:**

GST portal will block filing of returns beyond three years from due date w.e.f. December 01, 2025, and taxpayers are advised to file all pending returns immediately.

- **Advisory for Furnishing of Bank Account Details as per Rule 10A:**

Taxpayers must furnish bank account details within 30 days of GST registration or before filing GSTR-1/IFF (whichever is earlier) to avoid suspension of registration.

- **November 20, 2025 - Advisory for Simplified GST Registration Scheme (Rule 14A):**

A simplified registration option is introduced for small taxpayers with monthly output tax liability up to ₹2.5 lakh, enabling faster Aadhaar-based registration with defined conditions for withdrawal.

- **December 05, 2025 - Advisory on Reporting Values in Table 3.2 of GSTR- 3B:**

From November 2025 onwards, auto-populated values in Table 3.2 of GSTR-3B are non-editable and can be corrected only through GSTR-1A or subsequent returns.

GST Amendments and Updates

ADVISORIES

- **December 05, 2025 - FAQs on GSTR-9/9C for FY 2024-25:**

Additional FAQs have been issued to clarify reporting requirements and common issues in filing GSTR-9 and GSTR-9C.

- **December 17, 2025 - Consolidated FAQs on GSTR-9/9C for FY 2024-25:**

GSTN has released consolidated FAQs to assist taxpayers in accurate filing of Annual Return and Audit Report for FY 2024-25.

- **December 17, 2025 - Auto Suspension of GST Registration due to Non-Furnishing of Bank Account Details under Rule 10A:**

GST registrations will be automatically suspended if bank account details are not furnished within 30 days of registration, with suspension revoked upon compliance.

- **December 29, 2025 - Advisory & FAQs on Electronic Credit Reversal and Re-claimed Statement and RCM Liability/ITC Statement:**

GSTN has tightened validations to restrict excess ITC reclaim or RCM ITC beyond ledger balances, with negative balances blocking GSTR-3B filing until corrected.

Important Update

- **Introduction of "Pending" Option for Credit Notes and ITC Reversal in IMS –**

GST portal now allows taxpayers to mark credit notes as "Pending" for one tax period and modify ITC reversal on their acceptance to resolve business disputes.

Central of Board of Direct Taxes Updates

CIRCULAR



Circular No. 15/2025 – Extension of Timelines for Filing ITRs and Audit Reports (11th October, 2025)

Extends the due date for filing ITRs for AY 2025-26 to 10th December 2025 and audit reports to 10th November 2025.

NOTIFICATIONS



Notification No. 150/2025 –Notification of Jhansi Development Authority under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified Jhansi Development Authority, Uttar Pradesh, as an eligible authority under Section 10(46A) of the Income-tax Act, effective from assessment year 2025-26, subject to continued constitution under the Uttar Pradesh Urban Planning and Development Act, 1973.

Notification No. 151/2025 - Notification of Chennai Metropolitan Water Supply and Sewerage Board under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified Chennai Metropolitan Water Supply and Sewerage Board, Tamil Nadu, as an eligible authority under Section 10(46A) of the Income-tax Act, effective from assessment year 2024-25, subject to continued constitution under the Chennai Metropolitan Water Supply and Sewerage Act, 1978.

Notification No. 152/2025 - Notification of Rajasthan State Seed and Organic Certification Agency under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified Rajasthan State Seed and Organic Certification Agency as an eligible authority under Section 10(46A) of the Income-tax Act, effective from assessment year 2024-25, subject to continued constitution under the Seeds Act, 1966.

Notification No. 153/2025 - Notification of U.P. Awas Evam Vikas Parishad under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified U.P. Awas Evam Vikas Parishad as an eligible authority under Section 10(46A) of the Income-tax Act, effective from assessment year 2024-25, subject to continued constitution under the Uttar Pradesh Awas Evam Vikas Parishad Adhiniyam, 1965.

Central of Board of Direct Taxes Updates

NOTIFICATIONS



Notification No. 2/2025, F.No. PCCIT(E)/Notification u/s 35(1)(iia)/1/2025/23 - Approval of Mazumdar Shaw Medical Foundation for Scientific Research under Section 35(1)(iia) of the Income-tax, 1961

The Pr. Chief Commissioner of Income Tax (Exemptions), Delhi, has approved Mazumdar Shaw Medical Foundation for scientific research under section 35(1)(iia) of the Income-tax Act, applicable for assessment years 2025-26 to 2029-30.

Notification No. 3/2025, F.No. PCCIT(E)/Notification u/s 35(1)(iia)/3/2025/23 - Approval of Institute of Advance Medical Research & Innovations Forum for Scientific Research under Section 35(1)(iia) of the Income-tax Act, 1961

The Pr. Chief Commissioner of Income Tax (Exemptions), Delhi, has approved the Institute of Advance Medical Research & Innovations Forum for scientific research under section 35(1)(iia) of the Income-tax Act, 1961 applicable for assessment years 2025-26 to 2029-30.

Notification No. 154/2025 - Ministry of Finance (Department of Revenue) – Notification (Income-Tax), G.S.R. 789(E):

The Government of India has notified the India–Qatar Agreement and Protocol for avoidance of double taxation and prevention of fiscal evasion under section 90 of the Income-tax Act, 1961 giving effect in India to its provisions for income arising from the fiscal year immediately following its entry into force on 10 September 2025.

Notification No. 155/2025 - Conferment of Concurrent Powers on CIT, CPC Bengaluru

Grants the Commissioner of Income-tax, Centralized Processing Centre (CPC), Bengaluru concurrent powers to rectify mistakes under section 154, issue demand notices under section 156, and delegate such powers to subordinate officers for cases processed through the AO–CPC interface, effective from the date of publication in the Official Gazette.

Notification No. 156/2025 - Notification of Karnataka Housing Board under Section 10(46A)

Notifies the Karnataka Housing Board for exemption under section 10(46A) of the Income-tax Act, 1961, with effect from Assessment Year 2024–25, subject to its continued status and prescribed purposes under the Karnataka Housing Board Act, 1962.

Central of Board of Direct Taxes Updates

NOTIFICATIONS



Notification No. 157/2025 - Tolerance Range for Arm's Length Price for AY 2025–26

Prescribes a tolerance range whereby the transaction price shall be deemed to be the arm's length price if the variation does not exceed 1% for wholesale trading and 3% for all other international or specified domestic transactions for Assessment Year 2025–26.

Notification No. 158/2025 - Exemption to Haryana Building and Other Construction Workers Welfare Board under Section 10(46)

Notifies specified incomes of the Haryana Building and Other Construction Workers Welfare Board, Panchkula—namely registration fees, cess proceeds, and bank interest—as exempt under section 10(46) for FYs 2025–26 to 2029–30, subject to prescribed conditions.

Notification No. 159/2025 - Notification of Ayodhya Vikas Pradhikaran under Section 10(46A)

Notifies Ayodhya Vikas Pradhikaran (Ayodhya Development Authority) for income-tax exemption under section 10(46A) of the Income-tax Act, 1961, with effect from Assessment Year 2024–25, subject to continuation of its statutory status and specified purposes.

Notification No. 160/2025 - Giving Effect to Amending Protocol to India–Belgium DTAA

Gives effect in India to the Amending Protocol to the India–Belgium Double Taxation Avoidance Agreement, enhancing provisions on exchange of information, assistance in tax recovery, and criminal tax matters, with entry into force from 26 June 2025.

Notification No. 04/2025 - Approval to Hari Shankar Singhania Elastomer & Tyre Research Institute under Section 35(1)(iia)

Accords approval to M/s Hari Shankar Singhania Elastomer & Tyre Research Institute, Mysuru, Karnataka as an eligible scientific research institution under section 35(1)(iia) of the Income-tax Act, 1961 for Assessment Years 2022–23 to 2026–27.

Notification No. 161/2025 - Capital Gains Accounts (Second Amendment) Scheme, 2025

Amends the Capital Gains Accounts Scheme, 1988 to extend its applicability to section 54GA, permit electronic modes of deposit and withdrawal, recognise electronic statements, and provide for electronic filing and closure of accounts, with effect from the date of publication.

Central of Board of Direct Taxes Updates

NOTIFICATIONS



Notification No. 162/2025 - Authorisation of Additional Banks under Capital Gains Account Scheme, 1988

Authorises all non-rural branches of 19 specified private sector banks to receive deposits and maintain accounts under the Capital Gains Account Scheme, 1988.

Notification No. 163/2025 - Tax Exemption for Haryana State Board of Technical Education (HSBTE), Panchkula

Notifies HSBTE, Panchkula as exempt under section 10(46) of the Income-tax Act for specified income like grants, fees, royalties, donations, property income, and interest, subject to conditions, applicable from AY 2025-26 to 2029-30.

Notification No. 164/2025 - Tax Exemption for Odisha Real Estate Regulatory Authority

Notifies Odisha Real Estate Regulatory Authority as exempt under section 10(46A)(b) of the Income-tax Act, effective from AY 2025-26, subject to conditions, with retrospective effect.

Notification No. 165/2025 - Tax Exemption for State Pollution Control Board, Odisha

Notifies State Pollution Control Board, Odisha as exempt under section 10(46) of the Income-tax Act for specified income, effective FY 2023-24 to 2027-28, with conditions and retrospective effect.

Notification No. 166/2025) -Notification of Shree Balakrishna Lalji & Other Deities Temple as Place of Historic and Public Worship under Section 80G of the Income-tax Act, 1961

The Central Government has notified Shree Balakrishna Lalji & Other Deities Temple, Bhuleshwar, Mumbai, managed by Mota Mandir Trust, as a place of historic and public worship for Section 80G purposes, valid for renovation/repair up to ₹50 crore or until 31.03.2030, whichever is earlier.

Notification No. 167/2025) - Notification of Jalandhar Development Authority under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified the Jalandhar Development Authority as an eligible authority under Section 10(46A) of the Income-tax Act, 1961 for income-tax exemption, effective from assessment year 2024-25, subject to its continued constitution under the Punjab Regional and Town Planning and Development Act, 1995.

Central of Board of Direct Taxes Updates

NOTIFICATIONS



Notification No. 168/2025 - Notification of Ajmer Development Authority under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified the Ajmer Development Authority as an eligible authority under Section 10(46A) of the Income-tax Act, 1961 for income-tax exemption, effective from assessment year 2024–25, subject to its continued constitution under the Ajmer Development Authority Act, 2013.

Notification No. 169/2025 - Notification of Tamil Nadu Pollution Control Board under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified the Tamil Nadu Pollution Control Board as an eligible authority under Section 10(46A) of the Income-tax Act, 1961 for income-tax exemption, effective from assessment year 2024–25, subject to its continued constitution under the Water and Air (Prevention and Control of Pollution) Acts.

Notification No. 170/2025 - Designation of Commissioners of Income-tax (Appeals) for Cases Involving Search, Seizure, Survey, and Related Penalties

The Central Board of Direct Taxes has directed specified Commissioners of Income-tax (Appeals) across India to exercise appellate powers under sections 246A and 248 of the Income-tax Act, 1961, for cases arising from search, seizure, survey, or related penalty orders, effective from the date of publication.

Notification No. 171/2025 - Notification of New Okhla Industrial Development Authority under Section 10(46) of the Income-tax Act, 1961

The Central Government has notified the New Okhla Industrial Development Authority as an eligible authority under Section 10(46) of the Income-tax Act, 1961 for exemption of specified incomes, subject to prescribed conditions, with retrospective applicability for assessment years 2012–13 to 2015–16 in compliance with the Delhi High Court's decision.

Notification No. 172/2025 - Notification of Punjab Urban Planning and Development Authority under Section 10(46A) of the Income-tax Act, 1961

The Central Government has notified the Punjab Urban Planning and Development Authority as an eligible authority under Section 10(46A) of the Income-tax Act, 1961 for income-tax exemption purposes, effective from assessment year 2024–25, subject to continued constitution under the Punjab Regional and Town Planning and Development Act, 1995.

Notification No. 173/2025 - Approval of The Christian Medical College Vellore Association for Scientific Research under Section 35 of the Income-tax Act, 1961

The Central Government has approved The Christian Medical College Vellore Association, Vellore, Tamil Nadu as an eligible scientific research institution under Section 35(1)(ii) of the Income-tax Act, 1961, applicable from the date of publication and for assessment years 2026–27 to 2030–31.

Central of Board of Direct Taxes Updates

NOTIFICATIONS



Notification No. 174/2025 -Approval of Indian Institute of Science Education and Research, Pune for Scientific Research under Section 35 of the Income-tax Act, 1961

The Central Government has approved the Indian Institute of Science Education and Research, Pune as an eligible scientific research institution under Section 35(1)(ii) of the Income-tax Act, 1961 for assessment years 2026–27 to 2030–31.

Notification No. 175/2025 - Approval of Cancer Institute (W.I.A), Chennai for Scientific Research under Section 35 of the Income-tax Act, 1961

The Central Government has approved Cancer Institute (W.I.A), Chennai as an eligible scientific research institution under Section 35(1)(ii) of the Income-tax Act, 1961 for the purposes of tax deduction, applicable for assessment years 2027–28 to 2031–32.



Companies Act, 2013 : Key amendments and updates

NOTIFICATIONS



October 01, 2025 - Investor Education and Protection Fund (IEPF) Amendment Rules, 2025:

The Ministry of Corporate Affairs has issued rules effective **6th October 2025** to amend the IEPF Authority (Accounting, Audit, Transfer, and Refund) Rules, 2016. **Form IEPF-5** has been revised for claiming unpaid amounts and shares. **Applicant Details:** Mandatory fields include personal/entity information, contact details, Aadhaar/PAN/Passport (for NRI/foreigners). **Company/Bank Details:** Include CIN/BCIN, name, address, email, and claim type (transfer/transmission). **Claim Details:** Specify type of claim (shares, amount, or both), folio details, and demat/bank account for credit. **Attachments:** Required supporting documents include entitlement letters, death certificates, succession/indemnity bonds, share certificates, cancelled cheques, and other optional documents. **Declarations:** Both applicant and authorized representatives must declare truthfulness and compliance under Companies Act, 2013, and provide signed e-forms. **Penalties:** False statements or omissions attract liability under **Section 447** of the Companies Act. **For Office Use:** SRN and filing date are recorded for processing.

October 23, 2025 - Establishment of Regional Directors under Companies Act, 2013 [S.O. 4852(E)]:

The Ministry of Corporate Affairs establishes 10 Regional Directorates across India to oversee and discharge functions under the Companies Act, 2013, continuing roles under the Companies Act, 1956 where applicable, effective from 1st January, 2026.

October 23, 2025 - Establishment of Registrars of Companies in India [S.O. 4850(E)]:

The Ministry of Corporate Affairs establishes 10 Registrars of Companies across Delhi, Haryana, Uttar Pradesh, Maharashtra, and West Bengal for company registration and related functions under the Companies Act, 2013, effective from 1st January, 2026.

November 03, 2025 - Companies (Meetings of Board and its Powers) Amendment Rules, 2025 [G.S.R. 811(E)]:

This notification amends the 2014 Rules to clarify that “business of financing industrial enterprises” includes NBFCs providing loans or guarantees in the ordinary course and Finance Companies under IFSC Authority regulations, effective from the date of publication.

December 01, 2025 - Companies (Specification of Definition Details) Amendment Rules, 2025 [G.S.R. 880(E)]:

This notification amends the 2014 Rules to redefine a “small company,” specifying that its paid-up capital shall not exceed ₹10 crore and turnover shall not exceed ₹100 crore, effective from the date of publication.

Companies Act, 2013 : Key amendments and updates

NOTIFICATIONS



December 31, 2025 - Companies (Appointment and Qualification of Directors) Amendment Rules, 2025 [G.S.R. 943(E)]:

This notification amends the 2014 Rules to update terminology for the Northern Regional Director, standardize KYC filing through Form DIR-3-KYC-Web, mandate directors to submit KYC by 30th June every third financial year and update changes in mobile number, email, or residential address within 30 days, with verification and certification requirements digitally by DIN holders and practicing professionals, effective from 31st March, 2026.

December 31, 2025 - Companies (Removal of Names of Companies from the Register of Companies) Amendment Rules, 2025 [G.S.R. 940(E)]:

This notification amends the 2016 Rules to mandate that, in the case of any Government company or its subsidiaries, the indemnity bond in Form STK-3A for directors appointed or nominated by the Central or State Government must be executed by an authorized representative (not below the rank of Under Secretary or equivalent) of the administrative Ministry or Department on behalf of the company.



IBC Updates

IBC AMENDMENTS, NOTIFICATIONS, AND CIRCULARS

November 04, 2025 - Circular No. IBBI/CIRP/87/2025 – Undertaking by IPs before Special Courts under PMLA:

IBBI has advised Insolvency Professionals to seek restitution of ED-attached assets under PMLA by filing applications with a prescribed undertaking to ensure proper use, disclosure, reporting, and cooperation with ED during the insolvency or liquidation process.

November 18, 2025 - Circular No. IBBI/CIRP/88/2025 – Strengthening Due Diligence under Section 29A:

Resolution Professionals must conduct and document thorough due diligence on Section 29A compliance to ensure only eligible resolution applicants participate and to protect the integrity of the CIRP.

December 18, 2025 - Circular No. IBBI/CIRP/89/2025 – Introduction of Modification Utility & Levy of Fee for Delayed Filing:

IBBI introduces a portal utility for modifying submitted CIRP forms and notifies a ₹500/month fee for delayed form submissions after 31st December 2025.

December 29, 2025 - Circular No. IBBI/CIRP/90/2025 – Format for Statement of Beneficial Ownership & Affidavit under Regulation 38(3A):

IBBI prescribes formats for resolution applicants to declare beneficial ownership and eligibility under section 32A, to be submitted with the resolution plan to the CoC and Adjudicating Authority.



STAR PERFORMERS (JULY TO DECEMBER 2025)



We are proud to recognise [Veerati Shah](#) and [Dev Bhagat](#) as our Star Performers for Half yearly-July to December 2025.

Their consistent efforts, professionalism, and commitment to delivering quality results makes meaningful impact. May they continue to set a strong example for the entire team. Keep up the good work.

Wishing both of them continued success and many more milestones ahead.

Congratulations!

MILESTONE



Celebrating Excellence and Achievement

We are proud to congratulate our Stars of SKYZ on their remarkable academic milestones. Neha Kothari on qualifying as a Chartered Accountant, and Aayushi Dave and Aman Soni on successfully clearing the Second Group of the CA Final examination. Their dedication, perseverance, and hard work truly reflect the values we stand for at SKYZ & Co. We wish them continued success and a bright future ahead as they move forward in their professional journeys.



DIWALI – 18TH OCTOBER 2025



Diyas lit, smiles sparkled, and memories were made.

This Diwali at S K Y Z & Co. was more than just a pooja – it was a celebration of togetherness, joy, light-hearted moments and embellishing decor by the team that filled every heart with warmth.

After the aarti and blessings, we dived into games that made everyone laugh a little louder, from brain-tickling Q&As to the iconic “pen-in-the-mug” challenge where everyone’s mannat met their aim! (The one whose pen lands in – samjho iss saal uski saari ichchhayein पूरी हो जाये!)

There were cheers, giggles, and plenty of surprises – with a few lucky ones winning some mitha sa “token in form of paisa” – because what’s a festive day without a pinch of desi masti and SKYZ-style fun!

From playful titles like Best Dressed (The Diwali day - Dazzling Dhamaka), Day Dreamer, The Confused but Funny One, to The Loud Speaker and The Late Comer – every award came with a story and laugh!

The day wrapped up with gifts for everyone, shagun ka cover, laughter echoing through the office and hearts glowing with gratitude, the beautiful SKYZ Parivaar we call it our own .



INTERNATIONAL MEN'S DAY – 19TH NOVEMBER 2025

On international Men's Day, we at SKYZ & Co celebrate the men who lead not through force, but through empathy.

The ones who carry responsibilities quietly, uplift others without expectation, and choose integrity even when no one is watching.

Here's to the men redefining strength with kindness, courage with humility, and leadership with humanity.



CHRISTMAS – 25TH DECEMBER 2025

This festive season, our office came alive with the true spirit of Christmas—filled with joy, laughter, and the warmth of togetherness. The celebration was a wonderful reminder that while professional achievements matter, it is the people behind those achievements who truly make the journey meaningful. Sharing smiles, festive cheer, and moments of camaraderie with colleagues strengthened our sense of unity and appreciation for one another. We are truly grateful for a team that continuously inspires, supports, and uplifts each other, fostering a positive and collaborative workplace culture. As we celebrate this season of goodwill, we extend our heartfelt wishes to everyone for a Merry Christmas and a New Year filled with new opportunities, continued growth, and shared success.



INTRODUCING NEW MEMBER

We are pleased to

Announce The Joining

of **CA. Mahi Shah**

to Team **SKYZ**

She brings extensive experience in corporate and international taxation, Mergers and Acquisitions, Internal Controls and IFSC regulations.

Her practical experience spans cross border transactions and regulatory compliances.

Mahi has worked across diverse industries, partnering with both domestic and international clients to deliver compliant solutions.



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