

# LEXPORT NEWSLETTER

## JUNE 2026 | WEEK 3

Dear Readers,

This weekly newsletter offers you a concise analysis of important developments, notable judgments, and noteworthy regulatory amendments and developments in the corporate and financial sectors.

This newsletter will cover updates inter alia from **Banking Laws & FEMA, Corporate Laws, Securities Laws and Capital Markets, Competition Laws, Indirect Taxes, Customs and Foreign Trade, Intellectual Property Laws, and Arbitration Laws.**

Acknowledging the significance of these updates and the need to stay informed, this newsletter provides a concise overview of the various changes brought in by our proactive regulatory authorities and the courts.

Feedback and suggestions will be much appreciated. Please feel free to write to us at [mail@lexport.in](mailto:mail@lexport.in).

Regards,  
Team Lexport



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# Indirect Tax

## Kerala High Court Grants Regular Bail in Luxury Vehicle Smuggling Case, Finds Continued Detention Unnecessary Post-Recovery

The Kerala High Court granted regular bail to an accused detained under Section 135 of the Customs Act, 1962, for his alleged involvement in "Operation Numkhor," an illegal scheme smuggling foreign luxury SUVs/MUVs into India via the Indo-Bhutan border using forged registration documents to evade customs duty. The applicant sought bail on the grounds that he had been in judicial custody since May 14, 2026, had already undergone custodial interrogation, and possessed no prior criminal antecedents. The prosecution opposed the bail, highlighting the severe economic nature of the crime involving 36 seized vehicles valued at over one crore rupees. Hon'ble Dr. Justice Kausar Eadappagath held that because the applicant's statement under Section 108 of the Customs Act had already been recorded, the physical vehicles were fully recovered, and the active investigation was near completion, no fruitful purpose would be served by his continued detention. The Court accordingly allowed the bail application under Section 483 of the BNSS, 2023, ordering the applicant's release on conditional bail subject to executing a bond of Rs. 1,00,000, cooperating with the ongoing investigation, and remaining within the state.

Zain Marva Versus The Inspector of Customs Preventive Commissionerate, Cochin, BAIL APPL. NO. 2867 OF 2026 (Kerala High Court)



**Soumya Shrivastava**



## Notification No. 55/2026-Customs (N.T.) – Fixation of Tariff Values for Edible Oils, Brass Scrap, Gold, Silver and Areca Nut

The Central Board of Indirect Taxes and Customs (CBIC), vide Notification No. 55/2026-Customs (N.T.) dated June 15, 2026, revised the tariff values applicable to specified imported goods including edible oils, brass scrap, gold, silver and areca nuts under Section 14(2) of the Customs Act, 1962. The revised tariff values shall come into force from June 16, 2026.

The notification substitutes the existing tariff value tables and prescribes revised values for various edible oils including crude palm oil, RBD palm oil, palmolein and crude soybean oil, along with brass scrap. The tariff value for brass scrap (all grades) has been fixed at USD 7,814 per metric tonne.

The notification further specifies tariff values for precious metals, prescribing values for gold at USD 1,348 per 10 grams and silver at USD 2,175 per kilogram. It also revises the tariff value for areca nuts to USD 10,785 per metric tonne.

The revised tariff values will be relevant for assessment of customs duty on imports of the specified commodities, as such values form the basis for valuation under the Customs Act where tariff values are notified by the Government. The notification impacts importers by modifying the customs duty computation base for these goods.



**Soumya Shrivastava**

## Indirect Tax

**CESTAT Ahmedabad sets aside ₹77.50 Lakh Sugar Cess Demand on Shree Chalthan Vibhag Khand Udyog, Rules Exported Sugar Fully Exempt under Notification No. S.O. 585(E)**

The Customs, Excise and Service Tax Appellate Tribunal (CESTAT), Ahmedabad Bench, set aside an order of the Commissioner (Appeals) that had upheld a demand of ₹77,50,000 in sugar cess along with interest and penalties against M/s. Shree Chalthan Vibhag Khand Udyog Sahakari Mandli Ltd. The Revenue had initiated proceedings against the appellant, a manufacturer of V.P. Sugar, for clearing 62,500 quintals of sugar to merchant exporters between October 2016 and June 2017 without paying the statutory sugar cess, arguing that such cesses were mandatory under export bonds unless specifically listed in the general exemption Notification No. 42/2001-CE (N.T.). The appellant contended that sugar exported out of India was completely insulated from the levy under specific sector-focused notifications issued by the Ministry of Food and the Central Board of Excise & Customs (CBEC). A bench comprising Dr. Ajaya Krishna Vishvesha, Member (Judicial) and Mr. Satendra Vikram Singh, Member (Technical) held that the Ministry of Consumer Affairs, Food and Public Distribution Department via Notification No. S.O. 585(E) dated July 30, 1993, had explicitly exempted sugar exported out of India from the whole of the sugar cess. The Tribunal observed that this legal position was reinforced by CBEC Circular No. 10/93-Cx.8, which exempted the corresponding excise duty component on exports. Noting that the underlying fact of physical export was never disputed by the department, and following its own precedent in \*Shree Madhi Vibhag Khand Udyog\*, the Tribunal concluded that the demand could not be legally sustained. The Tribunal accordingly allowed the appeal, setting aside the impugned demand, interest, and penalties with consequential reliefs.

Shree Chalthan Vibhag Khand Udyog Sahakari Mandli Ltd Versus Commissioner Of Cgst & Central Excise- Surat, Excise Appeal No. 12581 of 2019 - DB (CESTAT Ahmedabad)



**Soumya Shrivastava**



**Gujarat High Court Orders Customs to Clear Hilotex International's Cargo, Rules Stay on BIS-Free Regime Cannot Be Applied Retrospectively**

The Gujarat High Court allowed a writ petition filed by Hilotex International Pvt Ltd, setting aside the actions of the customs authorities who had placed the petitioner's import consignments under hold. The dispute arose after the Ministry of Chemicals and Fertilizers rescinded its Quality Control Order for Polyester Continuous Filament Fully Drawn Yarn on November 12, 2025, creating a lawful "BIS-Free" regime to alleviate industry-wide supply disruptions. During the subsistence of this regime, the petitioner concluded commercial contracts and overseas suppliers dispatched 24 shipments comprising 64 cargo containers. However, on May 4, 2026, the High Court stayed the operation of the rescission notification in another writ petition (SCA No. 6660 of 2026) filed by domestic manufacturers. Relying on this stay order, the customs authorities at Hazira Port and Nava Sheva Port (JNPT) withheld clearance of the petitioner's cargo by retrospectively demanding Bureau of Indian Standards (BIS) certification.

The petitioner argued that out of the 64 containers, 53 containers were covered by Bills of Lading issued between April 16, 2026, and May 4, 2026, prior to the stay order, while the remaining 11 containers were dispatched pursuant to the same commercial transactions concluded during the BIS-Free regime. The Revenue was unable to controvert these foundational facts or deny that a similar retrospective restriction had been set aside by a Division Bench in a separate Letters Patent Appeal. A Division Bench comprising Justice A.S. Supheia and Justice Vaibhavi D. Nanavati held that the customs authorities acted arbitrarily in giving retrospective effect to the interim stay order. The Court ruled that the department could not insist on BIS certification for consignments whose commercial transactions had crystallized and whose Bills of Lading were issued when the BIS-Free regime was lawfully operative. The Court accordingly allowed the petition and granted the substantive relief of clearance to the importer.

Hilotex International Pvt Ltd Versus Union of India & Ors., R/Special Civil Application No. 7706 of 2026 (Gujarat High Court)



**Soumya Shrivastava**



## Direct Tax

### Madras High Court Quashes Reassessment Against Schwing Stetter, Rules Reopening On Already Disclosed Material Is Impermissible Change Of Opinion

The Madras High Court set aside a reassessment order and preceding statutory notices issued against M/s. Schwing Stetter (India) Private Limited for the assessment year 2015-16. The Income Tax Department had reopened the assessment based on a net loss claimed on foreign currency transactions and translation, as well as provisions for warranty, alleging that income had escaped assessment. The petitioner argued that all financial statements, including specific notes regarding these transactions and warranties, were fully enclosed with the original return and further scrutinized under a Section 142(1) notice, making the reopening a mere change of opinion. Justice Senthikumar Ramamoorthy held that since the assessing officer had previously called for and received these details without making any disallowances in the original assessment, reopening the matter based on the same record amounts to an impermissible review of a settled assessment. The Court accordingly allowed the writ petition, setting aside the reassessment proceedings and confirming that an assessment cannot be reviewed simply due to a change of opinion.

Case Title: M/s. Schwing Stetter (India) Private Limited Versus Additional /Joint/ Deputy/ Assistant Commissioner of Income Tax/ Income Tax Officer, WP No. 6230 of 2022 (Madras High Court)



**Soumya Shrivastava**



### Gujarat High Court Quashes Section 148 Notice Against Pandesara Infrastructure, Holds Recomputation of Depreciation with Zero Revenue Impact Cannot Constitute Escapement

The Gujarat High Court quashed a Section 148 notice and a Section 148A(3) order issued by the Income Tax Department seeking to reopen the assessment of Pandesara Infrastructure Limited for AY 2020-21. The Revenue alleged that the petitioner had incorrectly claimed a lower depreciation rate of 10% and 15% on buildings and machinery instead of the applicable 40%, thereby inflating profits eligible for deduction under Section 80-IA(4)(i) to evade taxes in future years. The petitioner contended that because its infrastructure business is entitled to a 100% deduction, any increase in the depreciation rate would merely reduce business profits and corresponding deductions proportionately, leaving the net taxable income at "Nil" and the book profits taxed under the Minimum Alternate Tax (MAT) regime completely unchanged. A bench comprising Justice A.S. Supedia and Justice Vaibhavi D. Nanavati held that the foundational requirement of "escapement of income chargeable to tax" under Section 147 was entirely absent since the proposed adjustment has zero impact on the final tax liability. The Court accordingly allowed the writ petition and quashed the reassessment proceedings, ruling that initiating actions on already scrutinized material amounts to an invalid change of opinion.

Pandesara Infrastructure Limited Versus The Assistant Commissioner of Income Tax, R/Special Civil Application No. 11005 Of 2025 (Gujarat High Court)



**Soumya Shrivastava**



# Direct Tax

## **Bombay High Court Allows Bad Debt Deduction for Madhusudan Babubhai Kocha, Holds Substantial Entry in P&L and Pending Recovery Litigation Satisfies Write-Off Requirement**

The Bombay High Court set aside an order of the Income Tax Appellate Tribunal (ITAT) which had disallowed a bad debt deduction of ₹12,67,121 claimed by the assessee, Madhusudan Babubhai Kocha, for the Assessment Year 1990-1991. The Assessing Officer and the ITAT had rejected the claim on the ground that the assessee had merely created a "Bad debts Allowance Provision" without formally closing the individual ledger account of the debtor, M/s Gannon Dunkerly & Co. Limited, which they held was impermissible under the post-1-4-1989 statutory Explanation to Section 36(1)(vii). The assessee argued that the amount, withheld due to contract disputes, was debited to the Profit and Loss account and balanced against sundry debtors, but the individual ledger account was kept open solely to prevent prejudice to recovery lawsuits pending in the Bombay and Delhi High Courts. A bench comprising Justice Suman Shyam and Justice Firdosh P. Pooniwalla held that under the principles established by the Supreme Court in \*Southern Technologies\* and \*Vijaya Bank\*, a clear distinction exists between a bare provision and an effective write-off. The Court observed that since the assessee had debited the P&L account and recorded corresponding entries treating the debt as irrecoverable, the statutory mandate was substantially fulfilled. The Court further noted that closing the debtor's account during active litigation would give the defendant an unfair advantage, and any future recovery would automatically remain taxable under Section 41(4). The Court accordingly allowed the appeal, answering the substantial question of law in favor of the assessee and restoring the order of the Commissioner of Income-Tax (Appeals).

Madhusudan Babubhai Kocha Versus The Asstt. Commissioner of Income-Tax, Circle-22(1), Mumbai, Income Tax Appeal No. 10 of 2004 (Bombay High Court)



**Soumya Shrivastava**



## **Bombay High Court Quashes Reassessment Against Chennai Container Terminal, Rules Reopening After Four Years Invalid Without Failure to Disclose Material Facts**

The Bombay High Court, in a judgment pronounced on June 16, 2026, quashed a Section 148 notice and its consequential orders issued to Chennai Container Terminal Pvt. Ltd. for the Assessment Year 2014-15. The Income Tax Department had sought to reopen the assessment on the ground that the petitioner was a 100% subsidiary of a foreign parent company (P & O Ports (Chennai) Ltd., Mauritius), which it argued violated the conditions of Section 80-IA(4)(i)(a) requiring the eligible infrastructure enterprise to be owned by a company registered in India. The petitioner challenged the reassessment, pointing out that the notice was issued well beyond the four-year statutory limit and that all material facts regarding its corporate structure, international transactions, and Section 80-IA deduction eligibility had been fully and truly disclosed during the original assessment proceedings via audited financial reports and Form 3CEB. A bench consisting of Justice B. P. Colabawalla and Justice Firdosh P. Pooniwalla held that the Department had fundamentally misdirected itself by treating the foreign parent company's shareholding as a violation, as the relevant eligible undertaking itself was an Indian company registered in India. The Court emphasized that when there is no failure on the part of the assessee to fully and truly disclose all primary material facts, the Revenue lacks the jurisdiction to reopen a concluded assessment after four years. The Court accordingly allowed the writ petition and quashed the reassessment proceedings, emphasizing that a mere change of opinion cannot justify a belated review.

Chennai Container Terminal Pvt. Ltd. Versus Assistant Commissioner of Income-tax, Circle-2 (I) (1), Mumbai & Ors.  
No.- WRIT PETITION NO. 2959 OF 2022



**Soumya Shrivastava**



## Direct Tax

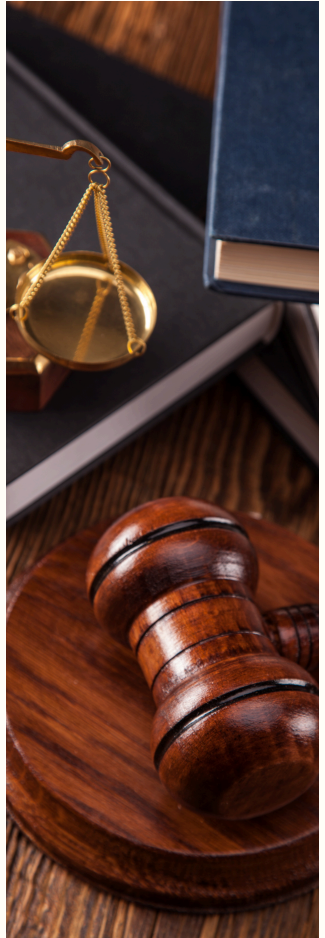
### **Bombay High Court Rejects Revenue's Appeals against Gemological Institute of America, Rules Royalty Refunded under Advance Pricing Agreement Cannot Be Taxed**

The Bombay High Court, on June 16, 2026, dismissed a batch of income tax appeals filed by the Revenue targeting the Gemological Institute of America Inc. (GIA US) for multiple assessment years between 2010-11 and 2017-18. The Income Tax Department sought to bring to tax certain royalty amounts received by the US entity from its Indian subsidiary, GIA India Laboratory Pvt. Ltd. The assessee contended that the disputed royalty amounts were subsequently refunded in good faith to its Indian subsidiary in complete compliance with a Central Board of Direct Taxes (CBDT) approved Advance Pricing Agreement (APA), meaning the excess amounts did not ultimately constitute its taxable income. The Revenue, conversely, argued that the initial receipt of the royalty remained exigible to tax irrespective of the subsequent refund. A Division Bench comprising Justice B. P. Colabawalla and Justice Firdosh P. Pooniwalla held that since the excess royalty payments were bona fide refunded pursuant to the formal mechanism of the APA, such funds could not be brought to tax in India as the income did not ultimately belong to the foreign entity. The Court found no infirmity in the lower tribunal's order granting relief to the assessee and concluded that no substantial question of law arose for determination. The Court accordingly dismissed the Revenue's appeals, cementing the principle that retroactive adjustments mandated by bilateral economic treaties and APAs must be given full effect.

Commissioner of Income - tax (International Taxation) -2, Mumbai v. Gemological Institute of America Inc.



**Soumya Shrivastava**



**REFUND**



# Intellectual Property Rights

## Delhi High Court Revives AbbVie's Divisional Patent Application, Faults Patent Office for Non-Speaking Rejection

The Delhi High Court set aside the Patent Office's refusal of AbbVie Ireland's divisional patent application relating to a process for preparing an intermediate compound used in the manufacture of an apoptosis-inducing pharmaceutical agent. The Patent Office had rejected the application on two grounds: that the divisional claims were already covered by the parent patent and that the invention lacked an inventive step. Justice Jyoti Singh held that the Controller had failed to adequately analyse AbbVie's submissions distinguishing the divisional application from the parent patent. The Court also noted that the divisional application had been filed in response to a lack of unity objection raised by the Patent Office itself, making the subsequent maintainability objection unsustainable. The Court further found that the inventive step analysis was unsupported by proper reasoning, with the Controller failing to meaningfully address AbbVie's arguments regarding the cited prior art documents. Holding that patent refusals must be supported by a detailed and reasoned assessment, the Court quashed the rejection order and remanded the application for fresh consideration.

AbbVie Ireland Unlimited Company v Deputy Controller of Patents & Designs, C.A.(COMM.IPD-PAT) 65/2024



**Anushka Tripathi**



## Delhi High Court Protects "INFINITY" Paints Mark, Rejects Nippon Paint's Rectification Plea

The Delhi High Court granted an interim injunction in favour of Glossy Paints and dismissed Nippon Paint's rectification petition against the registered trademark "INFINITY" for paints. Glossy Paints claimed use of the mark since 2001, while Nippon Paint adopted "INFINITY Timeless Appeal" in 2022 for identical goods. Justice Tejas Karia held that "INFINITY" remained the dominant feature of Nippon Paint's mark and that the infinity symbol ( $\infty$ ) would be perceived and spoken as "INFINITY." The addition of the words "Timeless Appeal" was insufficient to distinguish the marks.

The Court also rejected Nippon Paint's challenge to the validity of the registration, observing that having itself applied to register an "INFINITY" formative mark, it could not simultaneously argue that the mark was descriptive. Finding a likelihood of confusion and a prima facie case of passing off, the Court restrained Nippon Paint from using the impugned mark and dismissed the rectification petition.

Nippon Paint (India) Pvt. Ltd. v Glossy Paints India Pvt. Ltd. & Anr., C.O. (COMM.IPD-TM) 169/2025 & CS(COMM) 302/2025



**Anushka Tripathi**



# Litigation

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Interpreting India  
for commerce

**Quick Bites**

**DIGITAL FREEDOM VS EXAMINATION INTEGRITY**  
**DELHI HC UPHOLDS TEMPORARY TELEGRAM BAN**

Delhi High Court upheld the temporary restriction on Telegram till June 22, citing the need to safeguard the integrity of the NEET examination process amid allegations of question paper leaks.

**Source:** Bar & Bench | "Delhi High Court Upholds Temporary Ban on Telegram Till June 22" | June 2026

Delhi | Bengaluru [www.lexport.in](http://www.lexport.in)

## The Telegram Ban: Necessary Intervention or Regulatory Overreach?

The Delhi High Court's decision to uphold the temporary Telegram ban till June 22 reignites a critical debate: when public interest and examination integrity are at stake, how far can regulatory intervention go? As digital platforms grow more influential, the balance between platform accountability, user rights, and governance remains an evolving challenge.



**Anirban Roy**



## Corporate

### FSSAI Directs Food Businesses to Use Hygienic, Food-Grade Cutting Equipment

The Food Safety and Standards Authority of India (FSSAI) has issued an advisory directing all Food Business Operators (FBOs) to use only hygienic, food-grade, and corrosion-resistant cutting equipment during food handling, processing, and packaging operations. The advisory follows observations that certain establishments were using rusted, corroded, chipped, painted, damaged, or inadequately cleaned knives, blades, and other cutting tools, posing potential risks to food safety and consumer health.

FSSAI has highlighted that defective cutting equipment may lead to physical contamination through metal fragments, chemical contamination from rusted or painted surfaces, and microbiological contamination resulting from poor cleaning and sanitation practices. Such practices are inconsistent with the sanitary and hygienic requirements prescribed under Schedule 4 of the Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations, 2011.

The advisory requires FBOs to use only food-grade and corrosion-resistant knives, blades, and similar equipment suitable for food contact. Businesses have also been directed to ensure that cutting tools remain free from rust, corrosion, cracks, chipping, paint, and other defects that could compromise food safety. Any damaged or unsuitable equipment must be removed from service immediately and replaced with compliant alternatives.

In addition, FSSAI has emphasised the need for robust cleaning, sanitisation, and maintenance protocols to ensure that cutting equipment remains hygienic throughout its operational life.

The advisory is expected to impact restaurants, hotels, cloud kitchens, catering services, food processing units, bakeries, meat processing facilities, and packaged food manufacturers. Food businesses are advised to review their existing equipment and strengthen internal hygiene practices to ensure compliance with food safety requirements and minimise contamination risks.



**Akshita Agarwal**



## Corporate

### RBI Enables Direct Investment by Foreign Individuals in Listed Indian Companies

The Reserve Bank of India (RBI) has introduced a new framework permitting authorised dealer (AD) banks to open repatriable rupee accounts for individuals residing outside India who wish to invest in listed Indian companies. The move, which came into effect immediately through a notification issued on June 13, 2026, expands access to India's equity markets beyond Non-Resident Indians (NRIs) and Overseas Citizens of India (OCIs).

The revised framework follows amendments to the Foreign Exchange Management (Non-Debt Instruments) Rules, 2019, enabling all individuals resident outside India to invest in equity instruments of listed Indian companies under Schedule III of the regulations. Investments may be made through inward remittances or funds maintained in repatriable deposit accounts.

To facilitate such investments, overseas investors will be required to designate a repatriable rupee account, which will be used exclusively for transactions under this investment route. The RBI has also clarified that proceeds from the sale of equity investments may either be repatriated abroad or credited to the designated rupee account after payment of applicable taxes.

As part of the revised reporting framework, the RBI has introduced a new reporting category, Individual Foreign Investor (IFI). Under this category, authorised dealer banks will report purchases and transfers of equity instruments undertaken by overseas individual investors, including NRIs and OCIs.

The reform builds on the RBI Governor's recent announcement extending the facility previously available only to NRIs and OCIs to all individual Persons Resident Outside India (PROIs). The move is expected to simplify the investment process, improve ease of access for foreign individual investors, and encourage greater participation in India's capital markets through a dedicated banking and reporting mechanism.



**Akshita Agarwal**

### RBI Master Directions on Authorisation to Operate a Payment System

The Reserve Bank of India (RBI), through its Master Directions on Authorisation to Operate a Payment System dated 15 June 2026, has consolidated and updated the regulatory framework governing Payment System Operators (PSOs) under the Payment and Settlement Systems Act, 2007. The Directions introduce an on-tap authorisation regime, allowing eligible entities to apply for authorisation at any time, subject to prescribed capital, net-worth, governance, technological capability and fit-and-proper requirements for promoters and management. A detailed methodology for computation of net worth and certification by statutory auditors has also been prescribed.

The framework grants perpetual validity of authorisation, subject to continued compliance with regulatory conditions and satisfactory supervisory assessment by RBI. It also restricts new investments from FATF non-compliant jurisdictions from acquiring significant influence (20% or more voting power) in PSOs. The Directions establish a comprehensive process for voluntary surrender of authorisation, including settlement of customer liabilities, public disclosures, escrow management and auditor-certified "No Liability" confirmations. Further, a one-year cooling-off period applies where authorisation is revoked, surrendered or refused, restricting fresh applications during that period. By consolidating earlier circulars, the Directions enhance regulatory clarity, governance standards and the safety and efficiency of India's payment systems.



**Rishav Sagar**



## About Us

Lexport is a full-service Indian law firm offering consulting, litigation and representation services to a range of clients.

The core competencies of our firm's practice *inter alia* are Trade Laws (Customs, GST & Foreign Trade Policy), Corporate and Commercial Laws and Intellectual Property Rights.

The firm also provides Transaction, Regulatory and Compliance Services. Our detailed profile can be seen at our website [www.lexport.in](http://www.lexport.in).

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