



— Driven by Integrity. Defined by Results. —

Jha Gupta & Company

CHARTERED ACCOUNTANTS

📍 New Delhi | Muzaffarpur (Bihar)

Trusted Advisors. Smart Solutions. Stronger Future.

Mo. 8287699767, 7703994139 | office@jhaguptaca.com | www.jhaguptaca.com

FIRM OVERVIEW

Jha Gupta & Company | Chartered Accountants

ICAI Registered

CA Firm

Multiple Offices

Delhi & Bihar

GST & DT

Litigation Experts

Pan-India

Advisory Reach

About the Firm

Jha Gupta & Company is a full-service CA firm registered with ICAI, offering technically sound and client-centric financial, tax, and legal advisory services across India.

With offices in Muzaffarpur (Bihar) and New Delhi, the firm combines deep regional expertise with national reach — serving individuals, MSMEs, corporates, startups, and government bodies.

COMPREHENSIVE SERVICES

12+ Practice Verticals

GST Litigation

Notices, Adjudication, Appeals

DT Litigation

Scrutiny, CIT(A), ITAT, HC

GST Compliance

Registration, Returns, ITC

Income Tax Filing

Individuals, Business, NRIs

Audit & Assurance

Statutory, Tax, Internal

ROC & Company Law

Incorporation, Annual Filings

Accounting

Book Keeping, MIS, Ledgers

Tax Planning

Structured Advisory

Startup Support

Setup, Compliance, Funding

Govt. Subsidy

MSME, Mudra, PLI Schemes

Registrations

MSME, FSSAI, IEC, Trademark

Business Consultancy

Planning, Valuation, Advisory

GST LITIGATION

SPECIAL FOCUS AREA

Assessment & Scrutiny

- ✓ Sec 73/74 representation
- ✓ GSTR-9/9C discrepancies
- ✓ SCN for ITC reversal & output tax

Show Cause Notices

- ✓ Drafting SCN replies with citations
- ✓ ITC disputes — Sec 16 & 17(5)
- ✓ RCM disputes & DRC-03 advisory

Appeals — Sec 107

- ✓ Filing before Commissioner (Appeals)
- ✓ Grounds of appeal with case law
- ✓ Stay applications & pre-deposit

Advance Ruling & Refund

- ✓ Advance ruling applications
- ✓ Export refund — Rule 89
- ✓ Inverted Duty Structure refunds

ITC & Valuation Disputes

- ✓ Capital goods & exempt supply ITC
- ✓ HSN/SAC classification disputes
- ✓ Related party cross-charge compliance

Demand & Recovery

- ✓ Defence against Sec 78 & 79
- ✓ Bank attachment challenges — Sec 83
- ✓ Disputed demand settlement

Experienced Representation · Strong Legal Strategy · Maximum Relief

DIRECT TAX LITIGATION

Income Tax Act, 1961

1. Assessment / Scrutiny

Sec 143(2), 147/148 | Limited & Complete Scrutiny | 148A notice reply | CASS objections

2. CIT(A) — First Appeal

Sec 246A appeals | Contesting additions & disallowances | Stay of demand applications

3. ITAT — Second Appeal

Complex legal questions | Transfer pricing | Deemed income | Cross-appeal strategy

4. High Court / Writ

Sec 260A — substantial questions of law | Writ against arbitrary tax actions | Search & seizure challenges

5. Penalty & TDS Matters

Sec 270A / 271(1)(c) | TDS default — Sec 201(1) | Sec 68-69B cash deposit defence | Sec 40a, 40A(3), 43B disallowances

AUDIT, ASSURANCE & COMPLIANCE

AUDIT & ASSURANCE

Statutory Audit

Companies Act 2013 — Sec 143, CARO, IFC

Tax Audit — 44AB

Form 3CA/3CB/3CD, depreciation & disallowances

GST Audit — GSTR-9C

Annual reconciliation & certification

Internal / Concurrent

Process audit, risk assessment, bank concurrent

TAX & ROC COMPLIANCE

GST Compliance

Registration, GSTR-1/3B/9, ITC reconciliation, E-Invoice

Income Tax

ITR all categories, TDS returns, Advance tax, Form 15G/H

ROC / Company Law

Incorporation, AOC-4, MGT-7, DIN KYC, Secretarial

Other Registrations

MSME, FSSAI, IEC, Professional Tax, ESI, PF, Trademark

BUSINESS ADVISORY & STARTUP SUPPORT

Tax Planning & Structuring

- ▶ Salary & remuneration structuring for individuals
- ▶ Entity structuring — Company / LLP / Partnership
- ▶ Capital gains planning — property, shares, business
- ▶ HUF & family wealth structuring

Startup & MSME Support

- ▶ End-to-end startup setup & registration
- ▶ Funding readiness — investor-ready financials
- ▶ Govt schemes: CGTMSE, Mudra, PLI, Subsidy
- ▶ Project report & CMA data for bank loans

Financial Consultancy

- ▶ Financial health diagnostic & ratio analysis
- ▶ Working capital & bank credit facilitation
- ▶ Business valuation for M&A and funding
- ▶ Cash flow forecasting & budgeting

WHY CHOOSE JHA GUPTA & COMPANY

GST & DT Litigation Experts

Deep expertise in GST Act, CGST Rules, Income Tax Act 1961 — mounting effective legal defence at every forum.

Strategic Dual-Office Presence

Delhi and Muzaffarpur offices — national capability with local understanding in Eastern India.

Confidentiality Assured

Strict data privacy and professional secrecy per ICAI ethics code — your information is always protected.

Strong Legal Drafting

Technically detailed, well-cited written submissions — a critical advantage in assessment and appellate proceedings.

Partner-Level Attention

Every engagement is handled personally by partners — customised strategy over templated advice.

Integrated Full-Service Firm

From registration to High Court representation — complete continuum of services under one roof.

OUR OFFICES

📍 MUZAFFARPUR

Blai Campus, Near Mai Asthan,
Chhata Chowk, Muzaffarpur,
Bihar — 842001

Serving: Bihar & Eastern India
Regional HQ | Home Office

📍 NEW DELHI

A-52, Ground Floor, Anand Vihar,
Opposite SBI Bank, Nangli,
Delhi — 110043

Serving: NCR & North India
Metro Office | Capital Presence



GET IN TOUCH

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