

# INDIRECT TAX

## Weekly Digest

27 July 2022  
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## GOODS & SERVICES TAX

### LEGISLATIVE UPDATES

#### ORDER

#### Authorisation for verification of credentials of the exporter

The Central Board of Indirect Taxes & Customs (CBIC) authorises the Principal Director General/ Director General of Directorate General of Analytics and Risk Management (DGARM), CBIC, New Delhi for the verification of credentials of the exporter, including the availment of ITC by the exporter, which is essential before grant of refund, in order to safeguard the interest of revenue.

[Order no:01/2022 dated 21 July 2022]

### JUDICIAL UPDATES

#### ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

#### Services provided by way of advertisement space to foreign entities is taxable

##### Facts of the case

- M/s. Myntra Designs Private Limited (“Taxpayer”) is engaged in business of selling fashion and lifestyle products through its e-commerce portal;
- Further, the taxpayer also provides advertisement space to foreign customers on its web portal.

##### Questions before the AAR

- Whether the transaction of the taxpayer of providing space on its web-portal for advertisements to a foreign entity, taxable?

- If taxable, the correct classification of service and rate of tax?

##### Contentions by the Taxpayer

Taxpayer submitted that the advertisement services are provided to non-resident foreign customers and the consideration received is in foreign exchange. Accordingly, the transaction would qualify for export of services as per section 2(6) of IGST Act, 2017.

##### Observation and Conclusion of AAR

- The AAR stated that since the transaction involves determination of place of supply, the same is outside the jurisdiction. Hence, the question with respect to export of service cannot be answered;
- The services provided by the taxpayer is rendering of “Sale of Internet Advertising space” and is classified under SAC 998365, being taxable at the rate of 18%.

[AAR-Karnataka, M/s. Myntra Designs Private Limited, Ruling no:KAR ADRG 19/2022, dated 1 July 2022]

#### Printing of content provided by the recipient is a composite supply with 'supply of service of printing' as the principal supply

##### Facts of the case

- M/s. The Coronation Arts Crafts ('Taxpayer'), engaged in printing the content which is supplied by the recipient while physical inputs are owned by the taxpayer. The taxpayer supplies such printed leaflet to the customer;
- The taxpayer has entered into supply agreement with M/s. Hindustan Latex Ltd (HLL), a Government of India enterprise, who supply leaflet product along with own manufactured rubber product;

- The taxpayer charges GST at the rate of 12% GST under SAC 9989. However, HLL has informed the taxpayer that other suppliers of the same product classify the supply under HSN 4901 and discharge GST @ 5%.

#### Questions before the AAR

- Whether the manufacture and supply of printed leaflet product on the physical inputs owned by the taxpayer while the matter of printing content being supplied by the recipient is classifiable as supply of goods or supply of services?
- While supplying such printed leaflet product whether HSN 4901 of GST Tariff Act or SAC 9989 is applicable?
- Determination of tax liability and HSN/ SAC while supplying printed leaflet product?

#### Contention of the Taxpayer

- The taxpayer has submitted the circular no:11/11/2017-GST dated 20 October 2017 wherein it was clarified that in matter of classification of supply of printed articles, the predominance element plays an important role in the determination of classification as supply of goods or as supply of service;
- Based on the circular, the taxpayer has contended that in the case of printed leaflet, predominance is to convey the message in the leaflet which is supplied by the recipient of goods. Therefore, the supply of printed leaflet product is to be classified as supply of service under SAC 9989 attracting 18% as per entry no:27(i) of the notification no:11/2017-CT(R) dated 28 June 2017;
- To substantiate the above position, the taxpayer relied on certain advance rulings.

#### Contention of the tax authority

- The tax authority has submitted that the clarification sought vide the application may fall under 'composite supply' in which tax to be levied on principal supply;
- The principal supply is to convey the message to the customers in printed medium, therefore printing service is the principal supply in this matter and the taxpayer is rightly charging the tax under HSN 9989 at the rate of 18%.

#### Observations and Ruling by the AAR

- The AAR analyzed facts of the case and provisions in respect of composite supply, principal supply, circular no:11/11/2017-GST dated 20 October 2017 and classification in rate notifications;
- Based on the above, the AAR has observed that the printing of content is provided by the recipient on the paper, however materials are pertaining to the taxpayer. Supply of such printed leaflets to the recipient is a composite supply as defined under section 2(30) of the CGST Act, 2017 with 'supply of service of printing' as the principal supply;
- Further, the applicable classification code for the said supply is SAC 9989;
- The AAR has also ruled that the applicable rate of tax effective from 1 October 2021 is GST @ 12% as per entry no:27 of notification no:11/2017 CT(R) dated 28 June 2017 as amended.

*[AAR-Tamil Nadu, M/s. The Coronation Arts Crafts, Ruling No: 19/AAR/2022, dated 31 May 2022]*

#### ORDERS BY APPELLATE AUTHORITY FOR ADVANCE RULING (AAAR)

**Supply of cakes, bakery items, ice creams, chocolates, drinks etc. supplied to the customers to consume at the premises is not a restaurant services**

#### Facts of the case

- M/s. Pioneer Bakers has established a brand "Go-Cool" in the field of bakery items and especially in cakes. They have several outlets operating in the State of Odisha and offers a wide range of goods and services in the business of bakery items. Their principal business is producing and selling of bakery products viz cakes, artisan cakes, pastries, pizza, patties, sandwich, self-manufactured ice-creams, handmade chocolates, cookies, beverages etc. and offer a number of customization options to customers with respect to the above-mentioned products;
- No item is sold directly from the workshop and each item is brought to the outlet for sale. The outlets are equipped with all the facilities to dine in. The customers are provided with the option of either enjoying their food in the outlets itself by utilizing the facilities present in the outlets or they are at the liberty to take away their food.

#### Questions before the AAR and the Ruling

- Whether supply of items such as birthday stickers, candles, birthday caps, snow sprays etc. related items which are essentially used in birthday celebration can be classified as composite supply defined under section 2(30) of the CGST Act, 2017 wherein the principal supply of goods consists of bakery items, chocolates while the supply of services include the supply of air conditioned place to sit and to celebrate birthday?

Ans: The AAR held that it is not a composite supply

- Nature and rate of tax applicable to items such as birthday caps, knife, decorative items which are bundled along with the cakes and are utilised by the customers in the premises of the outlets or taken away by the customers from the outlets?

Ans: Rates applicable as per notification no:01/2017-CT(R) dated 28 June 2017 as amended from time to time.

- If the taxpayer's firm is covered under the composite scheme then in such cases what will be the tax liability charged on goods which are tax free without opting for composite scheme such as bread and whether the products which are prepared in the workshop but are sold only after certain customizations in the outlets will also be covered under the composite scheme or not?

Ans: Since the taxpayer is a manufacturer of 'ice creams', they are not eligible for 'composition scheme'

Aggrieved by the ruling the tax authority has filed the appeal before the AAAR

#### Questions before the AAAR

- Whether supply of cakes, bakery items, ice creams, chocolates, drinks and other eatable products prepared at the premises of the taxpayer and supplied to the customers from the counter with the facility to consume the same in the air-conditioned premises itself covered under the restaurant services?

- Whether the sale of handmade chocolates which are manufactured in the workshop of the taxpayer and are utilised for the purpose of providing other services such as shakes, brownies and are also retailed by packing in different containers as per the choice of the customer will be covered under the restaurant services?
- What is the nature and rate of tax applicable to the following items supplied from the premises of the bakery shop of the taxpayer?
  - Items such as chocolate, cookies which are prepared in the nearby workshop of the taxpayer and then processed/customized in the outlets of the taxpayer before selling to the customers.
  - Items such as chocolate, cookies which are prepared in the nearby workshop of the taxpayer and then processed/customized in the outlet as per the choice and consumed in the premises itself.
- Supply of cakes, bakery items, ice creams, chocolates, drinks and other eatable products prepared at the premises of the taxpayer and supplied to the customers from the counter with the facility to consume the same in the airconditioned premises itself is not covered under the restaurant services;
- Sale of handmade chocolates which are manufactured in the workshop of the taxpayer and utilised for the purpose of providing other services such as shakes, brownies and are also retailed by packing in different containers as per the choice of the customer will not be covered under the restaurant services;
- Items such as chocolate, cookies which are prepared in the nearby workshop of the taxpayer and then processed/customized in the outlets of the taxpayer before selling to the customers or processed/customized in the outlet as per the choice and consumed in the premises itself will attract the GST tariff rate as individual items.

*[AAAR-Odisha, M/s. Pioneer Bakers, Order no:02/ODISHA-AAAR/Appeal/2021-22, dated 27 July 2021]*

#### Observations and Ruling by the AAAR

- The AAR has given ruling that the facility provided by the outlets of the taxpayer will be treated as restaurant service, which will attract 5% duty without ITC. Due to the appeal filed by the tax authority, it needs to be checked whether the ruling given by the AAR on the subject facility as 'restaurant service' is legally correct or needs to be changed;
- Restaurant service" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied;
- The meaning of the 'restaurant' is provided in the Cambridge dictionary, where it is defined as, a restaurant is a place where meals are prepared & served to the customer. The tax authority has categorically stated that the taxpayer is running a bakery business where different items are sold on take away basis. Most of the items are not prepared in their premises;
- The serving of the items to the customer for taking the food in the premises is done to very few customers. Therefore, the establishment running by the taxpayer cannot be considered as restaurant. It is a bakery outlet where ready to eat items are sold & mere facility is provided to take it from the shop;
- The taxpayer has only prepared birthday cakes, as per order for takeout service and they do not prepare birthday cakes immediately from the customer's order. Those who wants to take within the premises, they merely supply the readily available cakes. They do not serve food to the Customer table & in most cases sold the items from the counter. Therefore, the taxpayer should not be considered as restaurant services;
- Based on the above observations the AAAR held as follows:

## CENTRAL EXCISE

### NOTIFICATION

#### Extension of the concessional rate of ATF on certain RCS routes

CBIC has prescribed the reduced excise duty of 2% for Aviation Turbine Fuel (ATF) drawn by operators or cargo operators from Regional Connectivity Scheme (RCS) airports for certain routes specified in the Annexure of the notification, till the end date mentioned in the Annexure.

This notification shall come into force with effect from the 16 July 2022.

*[Notification no:16/2022 dated 15 July 2022]*

#### Reduced export duty on petroleum products

CBIC has reduced Special Additional Excise Duty on exports of goods specified in the table below:

S. No	Chapter or heading or subheading or tariff item	Description of goods	Existing Rate (per litre)	Proposed Rate (per litre)
1	2710	Motor spirit, commonly known as petrol	INR. 5	Nil
2	2710	High speed diesel oil	INR. 12	INR. 10

This notification shall come into force on the 20 July 2022.

*[Notification no:17/2022 dated 19 July 2022]*

### Reduction of the Special Additional Excise Duty on production of Petroleum Crude and export of Aviation Turbine Fuel

CBIC has reduced Special Additional Excise Duty on production of Petroleum Crude and export of Aviation Turbine Fuel as specified in the table below:

S. No	Chapter or heading or subheading or tariff item	Description of goods	Rate
1	2709	Petroleum crude	INR. 17,000 per tonne
2	2710	Aviation Turbine Fuel	INR. 4 per Litre

This notification shall come into force on the 20 July 2022.

[Notification no:18/2022 dated 19 July 2022]

### Exemption on Special Additional Excise Duty and Road and Infrastructure Cess when exported from units located in the Special Economic Zones

CBIC has exempted Special Additional Excise Duty and Road and Infrastructure Cess when exported from units located in the Special Economic Zones (SEZ) on goods specified in the table below:

S. No.	Chapter or heading or subheading or tariff item	Description of goods
1	2710	Motor Spirit, commonly known as petrol
2	2710	High speed diesel oil
3	2710	Aviation Turbine Fuel

This notification shall come into force on the 20 July 2022.

[Notification no:19/2022 dated 19 July 2022]

### Reduction the Road and Infrastructure Cess on export of Petrol

CBIC has reduced Road and Infrastructure Cess on export of Motor Spirit, commonly known as petrol from INR 1 per litre to Nil rate.

This notification shall come into force on the 20 July 2022.

[Notification no:20/2022 dated 19 July 2022]

### Delegation of powers for the purpose of transfer of appeals filed after 30 June 2017

CBIC empowered the Principal Chief Commissioner of Central Excise and Service Tax or the Chief Commissioner of Central Excise and Service Tax also to exercise the powers for purpose of transfer of appeals filed after the 30 June 2017 under his jurisdiction to the Commissioner of Central Excise and Service Tax (Appeals) under his jurisdiction, under the provisions of the Central Excise Act, 1944 (1 of 1944) or the Finance Act, 1994 (32 of 1994), as the case may be.

[Notification no:20/2022 dated 19 July 2022]

## CUSTOMS

### INSTRUCTIONS

#### Amendment to entry no:515A of notification no:50/2017

Reference is invited to entry no:515A and 515B of notification no:50/2017-Customs dated 30 June 2017 that provides a concessional basic custom duty (BCD) rate of 5% for specified parts and sub-parts of Liquid Crystal Device (LCD) and Light Emitting Diode (LED) TV panels.

Representations have been received regarding the above mentioned exemption entries stating that while the description in the said entries provide a concessional BCD rate of 5% on import of Open cell (15.6" and above) for use in the manufacture of Liquid Crystal Display (LCD) and Light Emitting Diode (LED) TV panels as well as on specified parts for the manufacture of Open Cells for use in manufacture of LCD and LED TV Panels, these exemption entries do not refer to the proper tariff classification in view of the newly introduced heading 8524 for "Flat Panel Display Modules" in the Customs Tariff Act, as amended with effect from 01 January 2022. It may be noted that the issue has arisen in view of the new HSN 2022 introduced by the World Customs Organisation (WCO) to replace the HSN 2017 nomenclature for classification.

The matter was examined. The entry no:515A of notification no:50/2017-Customs referred to the heading 8529 and provided a concessional BCD rate for open cells used in the manufacture of TV panels, while the exemption entry no:515B of notification no:50/2017-Customs referred to the heading 8529 and provided a concessional BCD rate for specific parts used in the manufacture of open cells for use in manufacture of LCD and LED TV panels, subject to conditions.

Till 31 December 2021, the open cells of LCD and LED TV panels were classified under heading 8529 in HSN 2017, while the transposition from HSN 2017 to HSN 2022 came into effect from 01 January 2022. As per the explanatory notes to the heading 8524 published in HSN 2022 by WCO, the heading 8524, inter-alia, includes flat panel display modules without drivers or control circuits, which are generally referred to as 'cells'. Accordingly, the open cells would be classified under the heading 8524 in this version of Harmonised System of Nomenclature (HSN) made effective from 01 January 2022. However, the parts of open cells are still classified under the heading 8529, which covers 'parts suitable for use solely or principally with the apparatus of headings 8524 to 8528', provided that such parts are not specifically excluded from the heading 8529 based on the General Rules of Interpretation.

In view of the above, notification no:39/2022-Customs dated 12 July 2022 has been issued to amend the entry under entry no:515A of notification no:50/2017-Customs in order to align the HSN codes provided therein with the explanatory notes to the heading 8524 as published by the WCO in HSN 2022.

For the removal of doubts, it is clarified that this change is only technical in nature. There is no change in the applicable BCD rate of 5% for open cell (15.6" and above) for use in the manufacture of LCD and LED TV panels of heading 8524. Therefore, the benefit of the concessional BCD rate available under the exemption entry no:515A of the notification no:50/2017-Customs should not be denied, for the period since 01 January 2022 till the date of amendment of the said entry, on the mere ground that the classification used by the importer for the goods imported was 8529, provided that the goods imported conform to the description provided in the said exemption entry (i.e. open cells for use in manufacture of LCD and LED TV Panels), which is verifiable as the said

exemption is subject to the condition that the importer follows the procedure set-out in the Custom (Import of Goods at Concessional Rate of Duty) Rules, 2017.

These instructions would apply only in respect to the imports made under entry no:515A of the notification no:50/2017-Customs dated 30 June 2017 for the period of 01 January 2022 till 12 July 2022.

*[Instruction no:15/2022 dated 20 July 2022]*

## FOREIGN TRADE POLICY (FTP)

### NOTIFICATION

#### Amendment of import policy conditions for item under ITC(HS) Code 05119999 of Chapter 05 of ITC (HS), 2022, Schedule -I

Import of human embryo under ITC (HS) 05119999 is "Prohibited" in accordance with the Assisted Reproductive Technology (Regulation) Act, 2021 and The Surrogacy (Regulation) Act, 2021.

*[Notification no:16/2015-20 dated 01 July 2022]*

### PUBLIC NOTICE

#### Implementation of MoUs between India and various countries concerning import of Tur/Urad pulses and Pigeon peas

In pursuance of the Memorandum of Understanding (MoUs) between the Government of the Republic of India and the Government of the Republic of the Union of Myanmar, India has agreed to provide an annual quota of 2,50,000 MT of Urad and 1,00,000 MT of Tur of Myanmar origin to be imported, through private trade, over the next five financial years, i.e., from 2021-22 to 2025-26 (April to March). Accordingly, 2,50,000 MT of Urad and 1,00,000 MT of Tur to be imported from Myanmar, is allowed for import for each fiscal year during the period 2022-26, subject to the following conditions:

- Import will be allowed only through the following 5 ports: (i) Mumbai, (ii) Tuticorin, (iii) Chennai, (iv) Kolkata and (v) Hazira;
- Import will be subject to production of "certificate of origin" certified by the authorized signatories of Department of Trade, Ministry of Commerce with stamps provided by the Government of Myanmar, which is being shared with the concerned Customs authorities of the above ports and CBIC;
- While providing the origin certificate (including details of the exporter, importer, and quantity of pulses), the designated issuing authority shall send a scanned copy of the certificate to the e-mail ID: ddg1import-dgft@gov.in;
- The Indian importer shall apply for registration/NOC through the DGFT Website → Services → Import Management System → Apply for Registration Certificate for Imports. The importer shall mandatorily upload the certificate of origin as part of the said online application.

Similar procedures and conditions are prescribed in pursuance of MoU with Republic of Malawi and Republic of Mozambique.

*[Public notice no:17/2015-20 dated 18 July 2022]*

### TRADE NOTICE

#### Procedure for submission of requests for seeking IMC's approval for export of Wheat Flour (Atta)

Vide DGFT notification no:18 dated 06 July 2022, the export policy of Wheat Flour (Atta) under entry no:64 against ITC (HS) code 1101 of chapter 11 of schedule 2 of the ITC (HS) export policy has been amended, wherein export of Wheat Flour (Atta) is freely allowed subject to recommendation of Inter-Ministerial Committee (IMC) on export of wheat. The export of Maida, Samolina (Rava/Sirgi), however, remains free without any condition.

For getting required NOC from IMC for export of Wheat Flour (Atta), all such exporters will be required to submit their request in ANF 2N application format to be filled only through the online module of DGFT (Please refer to trade notice no:3 dated 10 May 2021) along with the following documents:

- Purchase order/Copy of Invoice.
- Documentary evidence in case the firm is ISO 22000 compliant

A processing fee of INR 1,000 is required to be paid at the time of submission of ANF 2N through the online module. Further, no hard copy of the ANF form is required to be submitted to DGFT. Any form submitted through email shall also not be entertained.

Online filed complete applications in the desired format received for export of Wheat Flour (Atta) shall be considered by IMC on export of wheat in its weekly meeting to be held every Thursday. Accordingly, all such applications received till Monday would be considered for the weekly meeting on Thursday, the same week.

On the basis of recommendations of the IMC, further decision would be taken, and necessary communication will be issued to the applicant as well as the relevant Customs Authority.

In addition, export of all the shipments approved by IMC shall be allowed subject to issuance of quality certificate by Export Inspection Council (EIC) or its EIAs at Delhi, Mumbai, Chennai, and Kolkata only as per the requirements to be notified separately by EIC. The quality certificate issued by EIC to the applicants recommended by IMC will be mandatory for export of Wheat Flour (Atta) and the same will have to be produced before the Custom authorities for export clearance.

The approval of IMC for export of Wheat Flour (Atta) will be valid for 3 months only.

All the documents must be duly self-attested by the authorized person of the firm. Incomplete applications will not be considered by IMC.

*[Trade notice no:14/2015-20 dated 18 July 2022]*

## NEWS FLASH

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1. “GST rate hikes: Full list of goods and services that are expensive now”  
<https://indianexpress.com/article/business/economy/gst-rate-hikes-list-of-goods-and-services-expensive-now-8035730/>  
[Source: Indian Express, 18 July 2022]
2. “Stock Exchanges, Persons Dealing In Securities Market To Pay 18% GST On Sebi’s Fee”  
<https://www.outlookindia.com/business/stock-exchanges-persons-dealing-in-securities-market-to-pay-18-gst-on-sebi-s-fee-news-210079>  
[Source: Outlook India, 18 July 2022]
3. “Traders Body Seeks Withdrawal Of GST On Pre-Packed Food Items”  
<https://www.outlookindia.com/business/traders-body-seeks-withdrawal-of-gst-on-pre-packed-food-items-news-210748>  
[Source: Outlook India, 20 July 2022]
4. “Kerala Government Won’t Impose GST On Items Sold By Kudumbashree Or Small Stores: Minister”  
<https://www.outlookindia.com/national/kerala-government-won-t-impose-gst-on-items-sold-by-kudumbashree-or-small-stores-minister-news-210521>  
[Source: Outlook India, 20 July 2022]
5. “Study suggests raising GST to reduce sale of aerated drinks”  
<https://timesofindia.indiatimes.com/city/kochi/study-suggests-raising-gst-to-reduce-sale-of-aerated-drinks/articleshow/93039372.cms>  
[Source: Times of India, 22 July 2022]



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