

INDIRECT TAX

Weekly Digest

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GOODS & SERVICES TAX

LEGISLATIVE UPDATES

NOTIFICATION

Self-Certification of GST annual return and reconciliation statement

With a view to ease compliances, CBIC has issued notification to dispense with the requirement of audit of books of accounts and certification of annual return by Chartered/Cost Accountant, in respect of taxpayers whose aggregate turnover is more than INR 50 Mn. This comes into effect from 01 August 2021 and would be applicable for FY 2020-21 onwards. Further, the taxpayers whose aggregate turnover in the financial year 2020-21 is up to INR 20 Mn, is exempted from the onus of filing annual return for the said financial year. The relevant changes have also been made in the forms/returns as specified below:

- The due date for furnishing annual return in FORM GSTR-9 & self-certified reconciliation statement has been prescribed as 31st December following the end of a FY as specified under section 44 of CGST Act in FORM GSTR-9C;
- Relaxations provided while furnishing annual return in FORM GSTR-9 & reconciliation statement in FORM GSTR-9C in the previous periods has been extended for the period 2020-21 also;
- A new row, 'others' has been introduced in the tables 'Reconciliation of rate wise liability', 'Additional amount payable but not paid' & 'Additional Liability due to non-reconciliation' in FORM GSTR-9C;
- The part V of the FORM GSTR-9C containing 'auditor's recommendation on additional liability due to non-

reconciliation' has been replaced as 'Additional liability due to non-reconciliation';

- The verification in part V has been substituted as self-declaration;
- Part-B certification of GSTR-9C by an auditor has been dispensed with.

[Notification no:29, 30,31/2021-Central Tax dated 30 July 2021]

JUDICIAL UPDATES

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

Process of treating sewage water amounts to water purification, exigible to 18% GST

Facts of the Case

- M/s. Nagpur Wastewater Management Private Limited ("Taxpayer") has been awarded a contract to set-up and operate a Sewage Treatment Plant ("STP") by Nagpur Municipal Corporation ("NMC");
- Further, a tripartite agreement is executed between NMC, taxpayer and Maharashtra State Electricity Generating Company Ltd ("MAHAGENCO") wherein the taxpayer has to construct a tertiary treatment plant to treat the wastewater generated from STP and supply the resultant product i.e. Tertiary Treated Water ("TTW") to MAHAGENCO; and
- The taxpayer raises an invoice for aforesaid supply of TTW by charging 18% GST. On the contrary, MAHAGENCO is of the view that such supply is exempted under notification

no:02/2017-CT(R) dated 28 June 2017 (“exemption notification”). Accordingly, the taxpayer intends to understand the taxability of such supply under GST legislation.

Questions Before the AAR

Whether the supply of TTW is taxable under GST laws. Further, if the answer is in affirmative, what is the applicable GST rate?

Contentions of the Taxpayer

- The taxpayer submitted that water obtained from STP is treated to remove containments and make it fit for industrial use. However, the treated water is not fit for drinking purpose;
- The taxpayer on analysis of various notifications under GST laws submitted that:
 - If TTW is construed as purified water then the same would be taxable at 18% GST in terms of entry no:24 under schedule III of notification no:1/2017-CT(R) dated 28 June 2017 (“rate notification”); and
 - If TTW is not considered as purified water then the same would get covered under entry no:99 of the exemption notification;
- The taxpayer also submitted that MAHAGENCO is of the view that even TTW is not readily suitable for industrial purpose and the same needs to be further treated by MAHAGENCO to make it usable. Hence, TTW cannot be termed as purified water and should be exempted from levy of GST.

Contentions by the tax authority

Tax authority argued that tertiary treatment of water is a form of water purification thereby resulting to supply of purified water. Thus, supply of TTW would be taxable at 18% GST.

Observations and Ruling by the AAR

- The AAR noted that entry no:99 of the exemption notification does not cover any water which is subject to purification process, rather said entry covers natural water only;
- The AAR held that in the given case, sewage water is purified before supplying to MAHAGENCO for industrial use. Accordingly, such treated water will be considered as purified water and will be taxable at the rate of 18% under the rate notification.

[AAR-Maharashtra, M/s. Nagpur Wastewater Management Pvt. Ltd., Ruling no: GST-ARA- 65/2020-21/21 -22/B-35 dated 27 July 2021]

GST leviable on Maintenance charges collected from members, if it exceeds INR 7,500/- p.m

Facts of the Case

- M/s. Emerald Court Co-op Housing Society Ltd (“Taxpayer”) is a Co-operative Housing Society (CHS). It looks after the upkeep of the society. The CHS incurs expenses for the services to members in the form of facilities/benefits like security, cleaning, repairs, water,

common electricity, etc., It also arranges to pay for the ancillary services like accounting, auditing, caretaker, etc.;

- Presently, the CHS raises monthly bills on its members, which consist of 2 parts:
 - ‘Property tax’ on which GST is not being charged;
 - ‘Maintenance charges’ on which GST is being charged.

Questions before the AAR

Determination of the liability to pay GST on Maintenance charges.

Contention of the Taxpayer

- Under GST, taxable event is supply of goods, services or both. From the definition of the terms ‘supply’ and ‘business’ as per the CGST Act, 2017 (CGST Act) taxpayer’s activities, consisting of upkeep and maintenance of the society and collecting money from the members do not constitute ‘business’ as there is no exchange of consideration, and it is merely reimbursement of the amount by the members for the facilities provided by the society;
- Also, the ‘doctrine of mutuality’ would come into play as there is no supply of goods or services by the taxpayer to its members;
- Entry no:77 of notification no:12/2017 CT(R) dated 28 June 2017 exempts any amount collected up to an amount of INR 7,500/- per month per member for sourcing of goods or services from a third person for the common use of their members in a housing society or a residential complex;
- Section 7(1A) or Schedule II of CGST Act does not cover any incorporated clubs or associations and therefore cannot fasten GST Liability on a club or association as there is no consideration.

Contention of the tax authority

- CHS are covered by the definition of ‘business’ as given section 2(17) of MGST/CGST Act, 2017. Therefore, they are bound to obtain GST registration if other conditions are fulfilled;
- Under the CGST Act the deeming or legal fiction has been created whereby the supply made by a taxable person to related person (section 15) or distinct person (section 25) for himself (schedule I) is liable to be treated as “supply” made by one person to another. Even if such supply of goods or services is not reciprocated by consideration by the recipient, still such activity is liable to be treated as supply under CGST Act;
- The definition of business as given in section 2(17)(b) makes it clear that “provision by a co-operative housing society, club, association, society, or any such body (for a subscription, or any other consideration) of the facilities or benefit to its member” is business activity. Therefore, every CHS, whether incorporated or un-incorporated, is required to obtain the registration under CGST Act if the limit of turnover crosses the prescribed limit;
- The definition of ‘person’ as given in section 2(84) covers, natural person, company, corporation, society, and registered society. Once they provide the goods and/or services to other persons (natural persons who are coincidentally members) then naturally such activity is

liable to be treated as supply under section 7 of CGST Act. Therefore, whenever supply of goods or services effected by CHS to its members then such supply is taxable (whether consideration is given or not given by member) as section 15 read with schedule I is applicable;

- Therefore, taking a cue from the principle mentioned in the *Bhuwarka Steel Industries Ltd. (2017 (5) SCC 598)* (para 36). considering the deeming fiction provided in section 15(1) and explanation thereof, as well as Schedule I. in respect of related persons, the CHS (whether incorporated or unincorporated) and its members are liable to be treated as distinct or independent entities for the purpose of taxation under CGST Act;
- Therefore, the principle of mutuality may not have any impact as far as levy of GST under CGST Act with regard to supply of goods and services made by CHS to its members is concerned.

Observations and Ruling by the AAR

- There were a lot of litigations and disputes by clubs/associations/ societies on this issue, earlier. However, the said issue, with respect to GST has been sought to be addressed by way of the proposed amendment made to section 7 of the CGST Act in the Budget, 2021;
- Vide clause 99, an amendment was proposed in the CGST Act whereby, in section 7(1)a, the following clause was to be inserted and deemed to have been inserted with effect from the 1 July 2017, namely:
 "(aa) the activities or transactions, by a person, other than an individual, to their members or constituents or vice versa, for cash, deferred payment or other valuable consideration.
 Explanation, - for the purposes of this clause, it is hereby clarified that, notwithstanding anything contained in any other law for the time being in force or any judgment, decree or order of any Court, tribunal or authority, the person and their members or constituents shall be deemed to be two separate persons and the supply of the activities or transactions inter se shall be deemed to take place from one such person to another; ".
- The amendment mentioned above has received the assent of the President of India on the 28 March 2021 and in view of the same the issue of 'principles of mutuality' in the case of CHS like the taxpayer has been settled;
- The taxpayer is liable to pay GST on maintenance charges (by whatever name called) collected from its members, if the monthly subscription or contribution charged from the members is more than INR 7,500/- per month.

[AAR-Maharashtra, M/s. Emerald Court Co-op Housing Society Ltd Advance Ruling No: GST-ARA-113/2019-20/B-29, dated 13 July 2021]

The date of transfer of possession of the building or the right in it to the person supplying development rights will be the time of supply and the liability to pay tax on the said services shall arise on that day

Facts of the case and Submissions of the Taxpayer

- M/s. Vajra Infracorp India Private Limited (hereinafter referred as "the Taxpayer") is a registered entity under GST and provides taxable services of construction of residential complexes.

- The Taxpayer having entered into a supplementary agreement with landowner on 15 May 2017, duly fixed the number of flats to be shared with the landowner. The said agreement was entered into prior to the introduction of GST Law. The Taxpayer asserted that the construction was expected to be completed by October/November 2018 i.e., after the introduction of GST.
- The Taxpayer placing reliance on the circular no. 151/12/2012, ST dated 10 February 2012 pointed out that the landowners' share of flats is liable to Service Tax, but the date of possession or right in the property of said flats are transferred to the landowner by entering into the conveyance deed or any other instrument such as allotment letter.
- The Taxpayer also placed reliance on notification no. 4/2018 - Central Tax (Rate) dated 25 January 2018 in the case of 'Constructed complex', where in the above stipulation of service tax was adopted in toto.

Questions before AAR

In this regard, the Taxpayer has approached the AAR, seeking clarifications for the following:

- What is the time of supply and point of taxation with respect to the flats allotted to landowner by the builder under the supplementary agreement on 15 May 2017 (i.e., before GST regime) whereas the construction was completed in the year 2018 (i.e., during GST regime)?
- Is the aforementioned date to be concluded as the date of allotment for payment of service tax in respect of construction services provided to landlord without considering the fact that the construction continued subsequently from May 2017 to November 2018?
- Will it be sufficient and adequate compliance, if the Taxpayer complies with the law and remits entire service tax on the entire area earmarked to landlord?
- In the event where service tax is remitted based on the date of above supplementary agreement, will the Taxpayer not be required to comply with the GST Law on the said value of service to the landowner?
- Will the aforementioned view in transitional period have any impact on the future projects to be explored by the Taxpayer?
- What is the meaning of the term 'Constructed complex' referred to in the abovementioned notification?
- Whether the supplementary agreement entered by the Taxpayer with a landowner amounts to the allotment letter as per the abovementioned notification? If the previous question is affirmative, whether the liability will be determined according to the existing law as on date of such agreement i.e., May 2017 and as such these services will be exempt under the GST Law?

Observations by the AAR

- The AAR pointed out that the question in case at first necessitates to clearly comprehend the term 'Constructed complex' referred in the abovementioned notification.
- The AAR clarified the meaning of the phrase 'Constructed complex' by placing reliance on the rules/principles of legal interpretation adopted in the below mentioned case laws:
 - Chandavarkar S R Rao Vs Ashalata S Gautam (1986) 4 SCC 477

– Godfrey Philips India Vs State of UP AIR 2005 SC 1103
Therefore, in light of the catena of above case laws, the AAR applied the rule of literal interpretation and principle of ‘Noscitur a sociis’ and comprehended the meaning of the same in a number of parts.

- Firstly, to understand the term ‘Constructed complex’ there should be a complex, building or civil structure in place so that its possession or the rights in it may be transferred by the developer to the person supplying development rights.
- Secondly, such transfer of possession or transfer of right in the building shall be accomplished by a conveyance deed or similar instrument such as allotment letter.
- Further, the AAR cited that as per the notification no. 4/2018 - Central Tax (Rate) dated January 25, 2018, the time of supply to determine liability to pay tax on development rights by a landowner to a developer is the date on which the building or the rights in an existing building are handed over to the landowner by way of a conveyance deed or an allotment letter.
- The AAR also clarified that if the Taxpayer has handed over the building after inception of GST Law, then the liability to pay tax will arise under CGST and SGST.

Ruling by the AAR

SL. NO	Questions raised before the AAR	Advance Rulings issued
1	What is the time of supply and point of taxation with respect to the flats allotted to landowner by the builder under the supplementary agreement on 15 May 2017 (i.e., before GST regime) whereas the construction was completed in the year 2018 (i.e., during GST regime)?	As per the notification no. 4/2018 Dated - 25 January 2018, date of transfer of possession of the building or the right in it to the person supplying development rights will be the time of supply and the liability to pay tax on the said services shall arise on that day. The time of supply shall not be at any other time.
2	Is the aforementioned date to be concluded as the date of allotment for payment of service tax in respect of construction services provided to landlord without considering the fact that the construction was continued subsequently from May 2017 to November 2018?	Negative, the Taxpayer has to pay tax as per the time of supply indicated in the Point 1 above.

3	Will it be sufficient and adequate compliance, if the Taxpayer complies with the law and remits entire service tax on the entire area earmarked to landlord?	Negative, the Taxpayer has to pay tax as per the time of supply indicated in the Point 1 above.
4	In the event where service tax is remitted based on the date of above supplementary agreement, will the Taxpayer not be required to comply with the GST Law on the said value of service to the landowner?	This question does not arise as against the view taken in the Point 1.
5	Whether the supplementary agreement entered by the Taxpayer with a landowner amounts to the allotment letter as per the abovementioned notification? If the previous question is affirmative, whether the liability will be determined according to the existing law as on date of such agreement i.e., May 2017 and as such these services will be exempt under the GST Law?	This question does not arise as against the view taken in the Point 1.
6	What is the meaning of the term 'Constructed complex' referred to in the abovementioned notification?	As per the meaning previously laid down, a 'Constructed complex' refers to a building or a completed structure.

[AAR - Telangana, M/s Vajra Infracorp India Private Limited, Advance Ruling No. - TSAAR Order No. 03/2021, Dated July 19, 2021]

CUSTOMS

NOTIFICATION

Reduced Customs Duty on Mosur Dal and Lentil (Mosur)

CBIC has reduced on Customs duty on Mosur Dal from 30% to 10% and on Lentils (Mosur) from 10% to Nil. Agriculture Infrastructure Development Cess has also been reduced from 20% to 10%.

[Notification no:38/2021-Customs dated 26 July 2021]

CIRCULARS

Auto-Renewal of AEO-T1 accreditation

- As per previous CBIC circulars, the validity of AEO accreditation shall be three years for AEO-T1 and an AEO-T1 entity wishing to continue their AEO status must submit an application for renewal 30 days before the expiry of the validity of certificate. Further, the status of the AEO-T1 entities would be reviewed every three years;
- Taking into account the reported difficulties faced by the AEO-T1 (including MSME AEO-T1) entities in seeking renewal and with a view to reduce their compliance burden, CBIC has decided to allow the facility of continuous AEO certification/auto renewal for AEO-T1 entities. Thus, these entities would no longer be required to seek periodic renewal of their AEO-T1 certification;
- The facility of continuous AEO certification/auto renewal for AEO-T1 entities is being made available subject to submission of annual self-declaration (enclosed) and review thereof. Such annual self-declaration is to be filed between 1st October to 31st December each year. All AEO-T1 entities certified on or after 01 April 2019 shall stand migrated to the auto renewal process with effect from 01 August 2021;
- The zonal AEO programme manager that had approved the AEO-T1 certification shall take the annual self-declaration, as mentioned above, on record. However, in cases where any change in AEO-T1 compliance as per self-declaration is noticed or any adverse input is received from any field formation/investigation agency, the zonal AEO programme manager shall take suitable action in terms of circular no:33/2016-Customs dated 22 July 2016, as amended, under intimation (electronically) to such AEO-T1 entity as well as to the national AEO Programme Manager, Directorate of International Customs;
- On the basis of the annual self-declaration, the concerned zone shall initiate a comprehensive compliance review for the AEO-T1 entities (including MSME AEO-T1), as amended, which is outlined as under:
 - The review shall be conducted on the basis of at least two annual self-declarations filed after issuance of AEO T1 certificate or from the date of last auto renewal of certification on account of successful review, whichever is later;
 - The review process has to be completed before the commencement of the due date for submission of the 3rd annual self-declaration (i.e. before 31st October) from the date of certification or from the date of last auto renewal of certification on account of successful review, whichever is later;
 - During the review process, the Zonal AEO Programme Manager may seek additional documents/information, if required for completion of the review process.
- As the review process would rely on the two annual declarations bringing out the details for the last two financial years, for the AEO-T1 entities certified between 01 April 2019 and 31 December 2019, the AEO-T1 (including MSME AEO-T1) entity would be required to submit the details of the previous two financial years as

their first annual self-declaration for the current year i.e. between 01 October 2021 and 31 December 2021;

- Similarly, the AEO-T1 entities (including MSME AEO-T1) certified between 01 January 2020 to 31 December 2020 would be required to submit the details of the previous two financial years as their first annual self-declaration for the next year i.e. between 01 October 2022 and 31 December 2022. Such annual declarations would be scrutinized by the zone concerned within 60 days i.e. by the end of February 2022 and February 2023 respectively. All other AEO-T1 (including MSME AEO-T1) entities would be required to submit one annual self-declaration for previous financial year only, each year;
- Based on the comprehensive compliance review exercise done, the concerned zone shall approve or revoke, as the case may be, continuous certification of the AEO-T1 entity and inform the National AEO Programme Manager, Directorate of International Customs. Only in case of adverse findings, the entity would be informed, for taking action. Once revoked, a new AEO-T1 (including MSME AEO-T1) certification would only be granted through fresh filing of application for AEO certification;
- The annual self-declaration for the AEO auto renewal process will be submitted by the applicant through the AEO online web portal. The necessary implementation to this effect is being carried-out on the AEO web portal;
- The AEO entities certified between 1st January to 31st December of each year shall be exempted from filing the annual declaration for that year. Accordingly, AEO-T1 entities certified on or after 01 January 2021 for the present year will not be required to submit annual self-declaration for the present year.

[Circular no:18/2021-Customs dated 31 July 2021]

FOREIGN TRADE POLICY (FTP)

PUBLIC NOTICE

Introduction of a new proforma (ANF) for filing applications for revalidation of SCOMET export authorization

The new ANF proforma, namely ANF 20(d) will facilitate the trade and industry to file application for revalidation of SCOMET export authorisation.

[Public Notice no:17/2015-20 dated 27 July 2021]

Export benefits extended to products containing antimalarial properties under MEIS scheme

Two ITC HS codes 30036000 and 30046000 have been included in the MEIS Schedule and are eligible for MEIS benefits for exports made during the period 01 January 2017 to 31 December 2020 at the rate of 3%.

[Public Notice no:18/2015-20 dated 27 July 2021]

Amendments in Appendix 2K, scale of application fee and procedure for deposit/ refund of application fee/penalty, etc.

Directorate General of Foreign Trade (DGFT) has revised process for online refund of user charges/penalty/other application fees. The process for e-miscellaneous payments for any online/offline process where the direct online payment option is not available, is also notified.

[Public Notice no:19/2015-20 dated 30 July 2021]

TRADE NOTICE

Export authorisation for SCOMET items from new online restricted exports IT module

- DGFT has proposed to issue the Export Authorisation for Special Chemicals, Organisms, Materials, Equipment, and Technologies (SCOMET) items from the new online restricted exports IT module from 05 August 2021;
- DGFT invited the reference to trade notice no:20 dated 19 February 2016, vide which a module for filing online applications for SCOMET Items to DGFT (HQ) was made operational. Further attention is invited to Trade notice no:20 dated 06 July 2018, where issuance of export authorization/license for the export of SCOMET items was informed for these to be handled at DGFT(HQ);
- As part of IT revamp of its exporter/importer related services, DGFT now introduces a new online module for filing of electronic, paperless applications for export authorizations for SCOMET Items with effect from 05 August 2021. All applicant exporters seeking export authorization for SCOMET items are advised to apply online by navigating to the DGFT website (<https://www.dgft.gov.in>) -> Services -> Export Management Systems ->SCOMET;
- Accordingly, applications for issuance of export authorization of SCOMET items as well as amendment/re-validation thereof will need to be submitted online as per the above link. The SCOMET cell, DGFT (HQ) will continue to be the nodal point for all issues relating to SCOMET and SCOMET authorizations will continue to be issued from DGFT HQ, Udyog Bhawan, New Delhi through the New Online Module w.e.f. 05 August 2021;
- The industry may note that all the existing pending applications (as of 05 August 2021) will be automatically migrated to this new system and will be processed as usual at DGFT(HQ);
- The processes will also be made available online as part of this new SCOMET module:
 - Authorisation for site visit by the foreign entity(ies) wants to the premises of the Indian manufacturer /exporter;
 - Type of IEC to check production processes for SCOMET export Items; and
 - Post reporting of export of SCOMET Items, software/technology in various cases
 - Export of chemicals permitted to specified countries without authorization;
 - Repair and return of imported SCOMET items after repair abroad;
 - Return of SCOMET items (imported /indigenous) after demo/display /exhibition/RFP/RFQ/tender, etc, abroad;
 - Stock and sale, global authorisation for intra-company transfer (GAICT), and others, if mandated in export authorizations.

[Trade Notice no:11/2021-22 dated 28 July 2021]

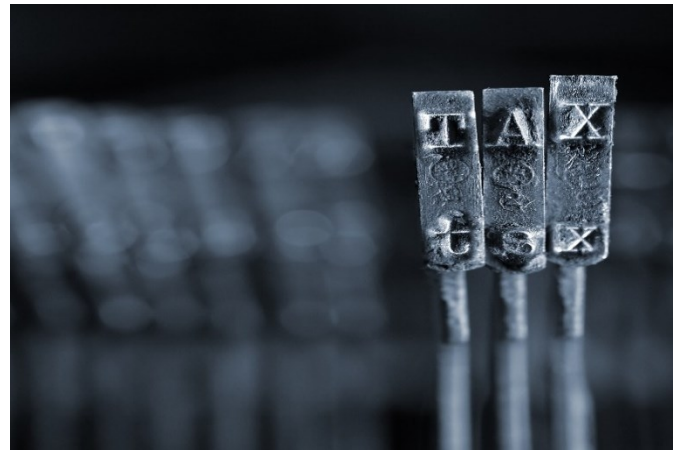
Online Deemed Exports Application Module

- DGFT introduced an online Deemed Exports Application Module on its website, as a part of IT Revamp for receiving applications under Chapter 7 of FTP 2015-20;
- Henceforth, the applications namely Refund of Terminal Excise Duty (TED), grant of duty drawback as per AIR, and fixation of brand rate for duty drawback is required to be submitted online through the importer/exporter's dashboard on the DGFT Website;
- The members of the trade can log in to the portal, fill in the requisite details in the form, upload the necessary documents and submit the application after paying the requisite fee. The system will generate a file number that can be used for tracking purposes through the portal. The RAs would issue online deficiency letters calling for any additional information/document required, and the exporter would be able to reply to the deficiency letters online only. However, the applicants will have to submit the corresponding supporting physical documents as prescribed under ANF -7A to concerned RAs within 7 days of online submission of such applications for processing of the applications at Ras;
- It is noteworthy, this new application module will cater to new applications filed in this regard by the applicants, and old/legacy physical applications submitted earlier manually will continue to be processed manually by concerned Ras;
- The members of the trade can file applications in e-TED/DBK module through <https://dgft.gov.in> Deemed Exports to access the new e-module.

[Trade Notice no:12/2021-22 dated 28 July 2021]

NEWS FLASH

1. “Rationalising GST rate structure on govt’s agenda, will definitely happen: CEA KV Subramanian”
<https://www.indiatoday.in/business/story/rationalising-gst-rate-structure-on-govt-s-agenda-will-definitely-happen-cea-kv-subramanian-1834734-2021-07-30>
[Source: India Today, 30 July 2021]
2. “Delhi assembly passes GST Amendment Bill”
<https://timesofindia.indiatimes.com/city/delhi/delhi-assembly-passes-gst-amendment-bill/articleshow/84898433.cms>
[Source: The Times of India, 30 July 2021]
3. “Centre-State action to plug GST revenue leak”
<https://www.newindianexpress.com/states/andhra-pradesh/2021/jul/30/centre-state-action-to-plug-gst-revenue-leak-2337528.html>
[Source: The Indian Express, 30 July 2021]
4. “Telangana got least GST compensation than other southern states”
<https://timesofindia.indiatimes.com/city/hyderabad/state-got-least-gst-compensation-in-south/articleshow/84843028.cms>
[Source: The Times of India, 29 July 2021]



Contact Us

For any content related queries, you may please write to the service line experts at:
taxadvisory@bdo.in

For any other queries, kindly write to:
marketing@bdo.in

BDO Offices

Ahmedabad
The First, Block C - 907
Behind ITC Narmada, Keshavbaug
Vastrapur, Ahmedabad 380015, INDIA
Tel: +91 98 2564 0046

Delhi NCR - Office 1
The Palm Springs Plaza
Office No. 1501-10, Sector-54
Golf Course Road
Gurugram 122001, INDIA
Tel: +91 124 281 9000

Hyderabad
1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Hyderabad 500072, INDIA
Tel: +91 40 6814 2999

Mumbai - Office 1
The Ruby, Level 9, North West Wing
Senapati Bapat Marg, Dadar (W)
Mumbai 400028, INDIA
Tel: +91 22 6277 1600

Pune - Office 2
Floor 2 & 4, Mantri Sterling, Deep
Bungalow Chowk, Model Colony,
Shivaji Nagar, Pune 411016, INDIA
Tel: +91 20 6723 3800

Bengaluru
SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA
Tel: +91 80 6811 1600

Delhi NCR - Office 2
Windsor IT Park
Plot No: A-1, Floor 2
Tower-B, Sector-125
Noida 201301, INDIA
Tel: +91 120 684 8000

Kochi
XL/215 A, Krishna Kripa
Layam Road, Ernakulam
Kochi 682011, INDIA
Tel: +91 484 675 1600

Mumbai - Office 2
601, Floor 6, Raheja Titanium
Western Express Highway
Geetanjali Railway Colony, Ram Nagar
Goregaon (E), Mumbai 400063, INDIA
+91 22 6831 1600

Chennai
No. 443 & 445, Floor 5, Main Building
Guna Complex, Anna Salai, Teynampet
Chennai 600018, INDIA
Tel: +91 44 6131 0200

Goa
701, Kamat Towers
9, EDC Complex, Patto
Panaji, Goa 403001, INDIA
Tel: +91 832 674 1600

Kolkata
Floor 4, Duckback House
41, Shakespeare Sarani
Kolkata 700017, INDIA
Tel: +91 33 6766 1600

Pune - Office 1
Floor 6, Building # 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA
Tel: +91 20 6763 3400

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