INDIRECT TAX WEEKLY DIGEST

11 April 2023

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GOODS & SERVICES TAX

LEGISLATIVE UPDATES

NOTIFICATION

NOTIFIED THE AMENDMENTS IN THE MAXIMUM RATE OF COMPENSATION CESS TO BE CHARGED ON PAN MASALA AND TOBACCO PRODUCTS

Section 163 of the Finance Act, 2023 amending the maximum rate of GST Compensation Cess on Pan Masala and Tobacco products as prescribed in Schedule to Goods and Services Tax (Compensation to States) Act, 2017 has been notified to come into effect from 01 April 2023.

Further, the GST Compensation Cess rate on Pan Masala and Tobacco products has been amended.

[Notification no:01/2023-Compensation Cess & Notification no:02/2023-Compensation Cess (Rate) dated 31 March 2023]

CENTRAL EXCISE

NOTIFICATION

EXTENSION OF EXCISE DUTY ON HIGH-SPEED DIESEL(HSD) INTENDED FOR SALE WITH A BRAND NAME

CBIC has extended the applicability exemption on HSD intended for sale with a brand name as notified in notification no:11/2017 dated 30 June 2017 till 1 April 2024, which was earlier up to 01 April 2023.

[Notification no:15/2023 dated 31 March 2023]

EXCISE/SERVICE TAX

JUDICIAL UPDATES

NOTIFICATION

LCD PANELS ARE CLASSIFIABLE UNDER CH 9013 8010, BEING MORE SPECIFIC THAN THE GENERAL HEADING UNDER CH 8529 9090

Facts of the case

- M/s. Videocon Industries Ltd.('Taxpayer') imported LCD panels/display boards claiming classification under CH 9013 8010 of the First Schedule to the Customs Tariff Act, 1975 ('CTA')
- The Tax Authority alleged that the goods were improperly classified instead of HS code 8529 9090- Television sets. Accordingly, a Show Cause Notice ('SCN') was issued which was confirmed in the adjudicating order issued by the Tax Authority
- The Taxpayer filed an appeal against the same which was allowed, and the matter was remanded back to the Tax Authority. However, the Tax Authority confirmed the SCN/original adjudicating order

- In an appeal filed by the Taxpayer before Commissioner (Appeals), the same was rejected the appeal, and consequently, the Taxpayer filed an appeal before CESTAT
- CESTAT (vide order dated 6 January 2009) allowed the appeal filed by the Taxpayer and held that the LCD panels imported by the Taxpayer under CH 9013 8010 of the First Schedule to the CTA, as Liquid Crystal Devices. In an identical matter, the CESTAT (vide order dated 9 November 2021) allowed the appeal filed by Harman International India Pvt. Ltd. ('Harman') and held that LCD panels would be classified under CH 9013 8010
- The Tax Authority filed an appeal against both the aforesaid orders of the CESTAT before the Hon'ble Supreme Court

Contentions by the Tax Authority

- The Tax Authority relied on the literature about the imported goods and submitted that as per the websites of the manufacturers of the imported articles, the said goods are meant for use in LCD TVs, which is an apparatus covered specifically under CH 85.25 and 85.28
- It was also submitted that CH 9013 only covers those articles which are not covered specifically in other headings. In the present case, since LCDs are specifically mentioned as parts of LCD TVs in CH 8529, they cannot be classified under the residuary heading viz., 9013
- Relying on G.S. Auto International Ltd v Collector of Central Excise [2003 (1) SCR 372], it was submitted that the true test for classification is the test of commercial identity and not a functional test
- Applying the aforesaid principle, LCDs ought to be classified under CH 8529 since these products are solely or principally used for the manufacture of LCD TVs and commercially known as parts of TVs
- The Tax Authority also referred to Chapter Note 2(b) of Chapter 90 relating to the classification of parts and accessories and submitted that the goods suitable for use solely/ principally with a particular kind of machine, instrument or apparatus or with a number of machines, are to be classified with that machine, instrument or apparatus of that kind
- It was also submitted that since there does not exist any explanatory note stipulating that the parts of LCD TVs will not be classifiable under CH 8529 if it is specifically covered under other heading, the Taxpayer cannot rely on notes relating to other sections and chapters
- As regards the Appeal in respect of the other taxpayer (viz., Harman), it was submitted that the imported goods viz., LCDs are attached with inseparable Printed Circuit Boards ('PCBs') and both are part of the same equipment. Further, the LCD panels are specifically designed in particular manner to be used in car audio/infotainment systems and cannot be used otherwise
- Accordingly, such goods were articles described specifically as parts of 'Sound Recording and Reproducing Apparatus' covered under CH 8522 and there was no scope of their being covered under CH 9013 8010.

Contentions by the Taxpayer

- It was submitted that the imported goods are liquid crystal devices that are specifically covered by CH 9013 as it is not described more specifically in any other headings. The competing entry (as claimed by the Tax Authorities) i.e., CH 8529 pertains to parts exclusively or mainly used with the parts of CH 8525 to 8528, and cannot be regarded as a distinct and specific heading
- It was also submitted that CH 8529 is not confined to LCD panels meant for use in TVs only but to several other parts which go into the making of LCD TV like TV tuners, PCB boards, switches, connectors, speakers, etc., all of which will be classifiable under CH 8529. Thus, CH 8529 is a general heading, whereas the description under heading 9013 is a more specific heading
- Referring to Section Note 2(a) and 2(b) of Section XVI, it was contended that even though a part is suitable for use solely with a particular kind of machine finds mention under any headings in Chapter 84 or 85, it will be classified under that heading and not as a part or apparatus of a machine
- The Taxpayer relied on the decision in Secure Meters v. Commissioner of Customs [2015 (14) SCC 239] and submitted that the same is squarely applicable to the present case
- With respect to the appeal filed by the Tax Authority against Harman, it was submitted that as per Rule 1 of the General Rules of Interpretation, since the classification of LCDs is specifically provided under the nomenclature under CH 9013, the imported goods ought to be classified under that heading
- It was also submitted that CH 9013 8010 is a more specific description and must be preferred over any other heading (including CH 8522 which provides a general description, as parts and accessories suitable for use, 'solely or principally' with the apparatus of CH 8519 or 8521)
- It was also submitted that, in the present case, that Note 1(m) to Chapter 85 specifically excluded from its operation, goods falling in Chapter 90. In such circumstances, LCD panels were complete articles capable of multiple uses, and not solely or principally in some articles.

Observations and Ruling by the Hon'ble Supreme Court

- The Hon'ble Supreme Court observed that the Tax Authority's arguments cannot be accepted as it jumps over Rule 1 of the General Rules of Interpretation which provides that classification has to be in consonance with terms and headings in Chapter Notes. Further, Rule 3(a) categorically enjoins that as regards classification, the heading providing a 'more' specific description prevails over the general one. Further, Note 1(m) to Chapter 85 excludes the application of articles falling in Chapter 90
- It was also held that when the goods are excluded from a particular chapter, the "pull in" through a note has to be narrowly construed, as otherwise, the basis of exclusion would be defeated, and the earlier note (of exclusion) would be rendered redundant

- The Hon'ble Supreme Court, referring to the decision in Secure Meters (supra) observed that the said decision is conclusive on the question that LCDs are not articles provided 'more specifically in other headings', i.e., other than 9013. The fact that LCDs could be used for purposes other than television sets/audio sets also stands concluded
- Given the foregoing, the CESTAT's reasoning and conclusion on both the aforesaid orders that the LCD sets were classifiable under Chapter 90-Entry 9013.8010, is sound and unexceptionable.

  [Supreme Court of India, CCE, Aurangabad Vs. M/s. Videocon Industries Ltd. [Civil Appeal Nos. 5622 of 2009 and 8026 of 2022], dated 29 March 2023]

UNUTILISED CENVAT CREDIT BALANCE OF EDUCATION CESS AND SECONDARY AND HIGHER EDUCATION CESS CANNOT BE REFUNDED

Facts of the case

- During GST implementation, M/s. Tecumseh Products India Pvt. Ltd. ('Taxpayer') carried forward the CENVAT credit balance of Education Cess ('EC') and Secondary Higher Education Cess ('SHEC') under Section 140(1) of the Central Goods and Services Tax Act, 2017 ('CGST Act')
- Subsequently, Section 140(1)(a) of the CGST Act was amended retrospectively to clarify that eligible duties allowed to be transitioned would not include Cess. Accordingly, the Taxpayer reversed the aforesaid credit and applied to claim a refund of EC and SHEC credits

  The aforesaid application was sought to be rejected by the Tax Authorities by issuing a Show Cause Notice (SCN) on the ground that there is no provision in the CENVAT Credit Rules, 2004 ('CCR') and under Section 11B of Central Excise Act, 1944 ('CEA') mandating cash refund of the aforesaid Cess remaining unutilised
- The Tax Authority confirmed the aforesaid SCN and held that there is no provision to claim a refund of CENVAT Credit (except under Rule 5 of CCR) that the present case is not covered under Section 142(9) of CGST Act and that refund application was barred by limitation
- The Taxpayer appealed against the said order and the appeal was dismissed by the Appellate Authority. Aggrieved by the above, the Taxpayer filed an appeal before CESTAT, Hyderabad.

Contentions by the Taxpayer

- The Taxpayer contended that the CENVAT Credit of EC and SHEC was lying unutilised since 01 March 2015 (for excise duty) and 1 June 2015 (for Service Tax) because the goods were exempted from payment of EC and SHEC from such date
- It was also submitted that section 142(3) of the CGST Act covers the present case because the Cess balance is always part of CENVAT Credit and merely because Cess cannot be transitioned to the GST regime for utilisation, the refund for the same cannot be rejected
- In this regard, The Taxpayer placed reliance on various judicial precedents including in Union of India Vs Slovak **India Co. Pvt. Ltd. [2006 (201) ELT 559 (Kar.)]** wherein the Hon'ble Karnataka High Court had allowed the refund of CENVAT Credit under similar circumstances. Further, the aforesaid decision was affirmed by the Hon'ble Supreme Court.

Contentions by the Tax Authorities

- The Tax Authorities contended that the refund under Section 142(3) of the CGST Act would be disposed of in terms of the provisions of the existing law i.e., Section 11B(2) of CEA
- It was submitted that there is no independent right to claim a refund of unutilised CENVAT under section 142(3) of the CGST Act without fulfilling the conditions prescribed under the CEA. EC and SHEC are neither covered by any provision in the aforesaid provision nor covered by CEA/CCR
- It was also insisted that the application filed by the Taxpayer is barred by limitation because
  - Both EC and SHEC have lapsed way back in March 2015 and the Taxpayer has not claimed a refund and has remained silent
  - There is no reason for extending the period from March 2015 to 30 August 2018
  - Further, the decisions relied upon by the Taxpayer are not relevant as the unique fact is that the claim is for a refund of such credit which lapsed way back in March 2015.
- The Tax Authorities had also relied on a similar precedent in **Gauri Plasticulture Pvt. Ltd. Vs CCE, Indore [2019 (30) GSTL 224]** wherein the Taxpayer's refund application under Rule 5 of the CCR, was denied on identical grounds.

Observations and Ruling of the CESTAT, Hyderabad

- The CESTAT observed that it is undisputed that EC and SHEC were part of the Excise Duty/Service Tax levy but the same was subsequently deleted vide the Finance Act, 2015. Accordingly, the refund claim qua EC and SHEC had become a dead claim in 2015 itself. As a result, the question of allowing carry-forward/set-off after two years under the GST regime would not arise
- As per Rule 3 of the CCR, the CENVAT Credit of EC and SHEC can be claimed subject to the condition that the said CENVAT Credit can only be utilised towards payment of EC and SHEC (as the case may be). Since EC and SHEC are not leviable on the supply of goods/services under the GST regime, CENVAT credit of the same cannot be transitioned to the GST regime
- Perusing the retrospective amendment to Section 140 of the CGST Act, it was observed that-
  - The definition of 'eligible duties and taxes' under Explanation 3 to Section 140 of the CGST Act was amended to specify that Cesses are excluded from the definition of 'eligible duties and taxes'. Thus, the credit is ab initio not available for utilisation under the GST regime
  - Further, Explanations 1 and 2 to Section 140 of the CGST Act do not contain EC and SHEC in the list of 'Eligible Duties' and 'Eligible Duties and Taxes'
  - Therefore, cesses cannot be transitioned to the GST regime.

- Further, it was also observed that the Taxpayer cannot circumvent the provisions of Section 140 of the CGST Act by taking recourse to Section 142(3) of the CGST Act
- It was also observed that Section 142(3) of the CGST Act is subject to Section 11B(2) of CEA. Moreover, on perusal of Section 11B(2) of the CEA, CESTAT noted that this provision denotes that instead of crediting the refund amount to the fund, it can be paid to the applicant seeking a refund if such amount is inter alia relatable to the refund of credit of the duty paid on excisable goods used as inputs. The word refund is defined in the Explanation, and it includes a rebate of duty of excise on excisable goods. In view of the above, it was concluded that the aforesaid provision does not stipulate a refund of cess after the levy of cess stands omitted
- Apart from Section 11B of the CEA, the only provision for refunds in existing laws was Rule 5 of the CCR. The said rule starts with the phrase "where any inputs are used in final products which are cleared for export", and hence, the first condition to claim a refund under this rule is that the final products must be exported, which does not happen in the present case.
- In view of the foregoing, CESTAT, while relying on the precedents relied upon by the Tax Authorities concluded that the Taxpayer is not eligible to claim a refund of EC and SHEC since the said credits are nothing more than a dead claim. Accordingly, the order passed by the appellate authority was upheld.

  [CESTAT-Hyderabad, M/s. Tecumseh Products India Pvt. Ltd. Vs CCT, [2023-VIL-277-CESTAT-HYD-CE] dated 17 March 2023]

ADVERTISEMENT EXPENSES INCURRED BY THE FRANCHISEE IS NOT A CONSIDERATION PAID ON BEHALF OF THE FRANCHISER AND DELAYED RECEIPT OF CONSIDERATION CANNOT BE TREATED AS A GROUND FOR REJECTION OF THE SERVICE BEING TREATED AS AN 'EXPORT OF SERVICES'

Facts of the case

- M/s. McDonald's India Private Limited ('McDonald's India' or 'Taxpayer') is a wholly owned subsidiary of McDonald's Corporation USA (McDonald's USA) that facilitates business development of McDonald's in India
- The Taxpayer obtained Service Tax registration for 'franchisee service and management consultancy service' with effect from 24 November 2005
- As a consideration for its services, the Taxpayer receives a royalty equivalent to 5 % of the gross sales made by the local franchisees and a fixed location fee for each new restaurant opened. The Taxpayer claims that there is no other consideration flowing to the Taxpayer, directly or indirectly, from the franchisees, except the said royalty amount and the location fee amount
- The Taxpayer is also providing 'management consultancy' services to McDonald's USA
- It is undisputed that Service tax has been paid by the Taxpayer on the said royalty and the location fee amount received from the franchisees
- Till 27 February 2010, the appropriate Service tax on the income earned by the Taxpayer from McDonald's USA was discharged. However, effective 27 February 2010 (till 30 June 2012), on account of an amendment to the erstwhile 'Export of Services Rules, 2005 (the Export Rules), such services were treated as 'exports'
- Similarly, as per the 'Place of Provision of Services Rules, 2012' read with the Service Tax Rules, 1994 ('Service Tax Rules') effective 1 July 2012, such services were treated as 'exports'
- Tax Authority issued a statement of demand under section 73(1A) of the Finance Act, 1994 ('Finance Act'), as confirmed by the Tax Authority in the adjudicating order, sought to demand and recover Service tax (along with interest and penalty) for FY 2014-15 on the following:
  - Non-payment of Service tax on 'advertisement expenses' incurred by the local franchisees on behalf of the Taxpayer and
  - Non-payment of Service tax on 'management consultancy services' which are wrongly claimed by the Taxpayer as 'export of services'.
- Aggrieved by the above, the Taxpayer preferred an appeal before the CESTAT.

Contentions of the Taxpayer

- It was submitted that the issue involved in the present case is identical to an earlier matter whereby the CESTAT, for the prior period (i.e., FY 2009-10 to FY 2013-14) in the Taxpayer's case (Service tax Appeal No. 50218 of 2016) had held as follows:
  - Amount incurred by the franchisee towards advertisement expenses cannot be said to be 'consideration' paid by the franchisee to the Taxpayer as it is the franchisee who is benefited from the expenses incurred and
  - There is no time limit under rule 3(2) of the Export Rules and any time limit prescribed by the Reserve Bank of India ('RBI') would not debar the exporter from receiving remittances for the services even after one year. Accordingly, the matter was remanded back to the Tax Authority to examine whether the Taxpayer has received remittances.
- It was also contended that the Taxpayer had filed an application on 17 August 2021 requesting the RBI for permission for adjustment of receivables. The RBI approved the said request and subsequently, the Taxpayer made a remittance of INR 3,381.33mn of McDonald's USA on 30 March 2022, after netting off receivables and payables.

Observations and Ruling by CESTAT, Delhi

- CESTAT observed that the issues involved in the present appeal are squarely covered by its earlier decision in the Appellant's case
- Accordingly, as regards the issue of non-payment of Service tax on advertisement expenses incurred by the franchisees, applying the CESTAT's earlier decision, the Service tax demand deserves to be set aside

- As regards the issue concerning the export of services, owing to the request made by the Taxpayer to the RBI and its subsequent approval, the matter is remanded to the Tax Authority for passing a fresh reasoned order in light of the observations made by CESTAT and the additional facts brought to the notice of the CESTAT.

[CESTAT-Delhi, M/s. Mcdonald's India Pvt Ltd Vs Commissioner of Service Tax-Delhi-I, [Service Tax Appeal No. 50590 of 2017], dated 1 March 2023]

CUSTOMS

NOTIFICATION

AMENDMENTS IN THE RATE OF BASIC CUSTOMS DUTY ('BCD') ON GOODS IMPORTED UNDER INDIA-UAE CEPA

Notification no:22/2022 dated 30 April 2022 has been amended to specify the new rates of BCD for goods imported under the India UAE CEPA.

[Notification no:20/2023-Customs dated 31 March 2023]

EXEMPTION FROM THE APPLICABILITY OF SECTION 51A OF THE CUSTOMS ACT, 1962

The CBIC has exempted the following deposits from the applicability of per Section 51A of the Customs Act, 1962 during the period 1 April 2023 to 30 April 2023:

- With respect to goods imported or exported in customs stations where a customs automated system is not in place
- With respect to goods imported or exported in International courier terminals
- with respect to accompanied baggage
- Other than those used for making electronic payments of:
  - any duty of customs, including cesses and surcharges levied as duties of customs
  - integrated tax
  - Goods and Service Tax Compensation Cess
  - interest, penalty, fees or any other amount payable under the Act, or Customs Tariff Act, 1975 (51 of 1975).

Notification no:19/2022 dated 30 March 2022 granting exemption in respect of the aforesaid situations, except for goods imported or exported into International Courier Terminals would now come into force on 01 May 2023.

[Notification no:18,19/2023-Customs (NT) & Circular no:09/2023-Customs dated 30 March 2023]

EFFECTIVE DATES FOR SECTION 135(A), 135(B), 128 AND 131 OF FINANCE ACT, 2023

CBIC has notified 31 March 2023 as the effective date for the amendments related to First Schedule to the Customs Tariff Act (Section 135(a) and (b) of the Finance Act, 2023) and has also prescribed 01 April 2023 as the effective date for Sections 128 and 131 of the Finance Act, 2023.

[Notification no:21/2023-Customs (NT) dated 31 March 2023]

AMENDMENT TO COURIER IMPORTS AND EXPORTS (CLEARANCE) REGULATIONS, 1998 AND COURIER IMPORTS AND EXPORTS (ELECTRONIC DECLARATION AND PROCESSING) REGULATIONS, 2010

The Courier Imports and Exports (Clearance) Regulations, 1998 have been amended to exclude exported goods where the consignment value is INR 1mn or more and transaction in foreign exchange is involved from the Regulation. Previously the limit was INR 0.5mn.

Similar amendment has also been made in Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010.

[Notification no:22,23/2023-Customs (NT) dated 31 March 2023]

INSTRUCTIONS

ACCEPTANCE OF ELECTRONIC CERTIFICATE OF ORIGIN ('E-COO') ISSUED UNDER INDIA-JAPAN CEPA

It is clarified that an e-COO, issued electronically by the Issuing Authority of Japan, is a valid document for the purpose of claiming preferential benefit under the India-Japan CEPA, provided that the e-COO has been issued in the prescribed format, bears the seal and signatures of the authorised signatory of the Issuing Authority, and fulfils all other requirements stated in notification no:55/2011-Customs (N.T.) dated 01 July 2011.

[Instruction no:13/2023-Customs dated 31 March 2023]

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

AMENDMENT IN IMPORT POLICY CONDITION UNDER CHAPTER 29 OF ITC (HS) 2022, SCHEDULE – I

Based on the final findings of the Authorised Officer i.e., DGTR, vide notification no:22/6/2019-DGTR dated 30 September 2021, country-wise Quantitative Restrictions (QR) on the import of Isopropyl Alcohol (IPA) have been notified for a period of one year i.e., 2023-24, effective from 01 April 2023 up to 31 March 2024. The Central Government may, however, review the policy and make any changes at any point in time, as deemed fit.

[Notification no:64/2015-2020 dated 31 March 2023]

AMENDMENT IN EXPORT POLICY OF ITEMS UNDER CERTAIN HS CODES OF CHAPTER 27 OF SCHEDULE 2 OF THE ITC (HS) EXPORT POLICY

Policy condition amended to the extent of replacing 'current financial year' with 'relevant financial year' against the export of items under Chapter 27.

[Notification no:02/2023 dated 1 April 2023]

PUBLIC NOTICE

EXTENSION OF IMPLEMENTATION OF THE TRACK AND TRACE SYSTEM FOR EXPORT OF PHARMACEUTICALS AND DRUG CONSIGNMENTS

The date for implementation of the Track and Trace system for export of drug formulations with respect to maintaining the parent-child relationship in packaging levels and its uploading on the central portal has been extended up to 01 August 2023 for both SSI and non-SSI manufactured drugs.

[Public Notice no:3/2023 dated 3 April 2023]

NEWS FLASH

"Bring ATF under GST, moderate rate hikes: Ajay Singh, Assocham."

https://economictimes.indiatimes.com/markets/expert-view/bring-atf-under-gst-moderate-rate-hikes-ajay-singh-assocham-president/articleshow/99256363.cms

[Source: Economic Times, 5 April 2023]

"West Bengal Govt implements DIN System on GST Communications to Taxpayers"

https://www.taxscan.in/west-bengal-govt-implements-din-system-on-gst-communications-to-taxpayers/267890/

[Source: Taxscan, 8 April 2023]

"Council offers relaxation on GST No. cancellation"

https://timesofindia.indiatimes.com/city/ludhiana/council-offers-relaxation-on-gst-no-cancellation/articleshow/99330645.cms

[Source: Times of India, 8 April 2023]

"Lower 12% GST for services linked to flat construction"

https://timesofindia.indiatimes.com/business/india-business/lower-12-gst-for-services-linked-to-flat-construction/articleshow/99309127.cms

[Source: Times of India, 7 April 2023]

"Interstate flow of goods rose to 70% of GDP post-GST implementation"

https://www.business-standard.com/economy/news/interstate-flow-of-goods-rose-to-70-post-gst-implementation-123040700916_1.html

[Source: Business Standard, 7 April 2023]

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

For any other queries or feedback, kindly write to us at marketing@bdo.in

BDO IN INDIA OFFICES

Ahmedabad
The First, Block C – 907
Behind ITC Narmada, Keshavbaug
Vastrapur, Ahmedabad 380015, INDIA

Bengaluru - Office 1
Prestige Nebula, 3rd Floor,
Infantry Road,
Bengaluru 560095, INDIA

Bengaluru - Office 2
SV Tower, No. 27, Floor 4
80 Feet Road, 6th Block, Koramangala
Bengaluru 560095, INDIA

Chandigarh
Plot no. 55, Floor 5,
Industrial & Business Park,
Phase 1, Chandigarh 160002, INDIA

Chennai
No. 443 & 445, Floor 5, Main Building
Guna Complex, Mount Road, Teynampet
Chennai 600018, INDIA

Delhi NCR - Office 1
The Palm Springs Plaza
Office No. 1501-10, Sector-54,
Golf Course Road, Gurugram 122001, INDIA

Delhi NCR - Office 2
Windsor IT Park, Plot No: A-1
Floor 2, Tower-B, Sector-125
Noida 201301, INDIA

Goa
701, Kamat Towers
9, EDC Complex, Patto Plaza
Panaji, Goa 403001, INDIA

Hyderabad
1101/B, Manjeera Trinity Corporate
JNTU-Hitech City Road, Kukatpally
Hyderabad 500072, INDIA

Kochi
XL/215 A, Krishna Kripa
Layam Road, Ernakulam
Kochi 682011, INDIA

Kolkata
Floor 4, Duckback House
41, Shakespeare Sarani
Kolkata 700017, INDIA

Mumbai - Office 1
The Ruby, Level 9, North West Wing
Senapati Bapat Marg, Dadar (W)
Mumbai 400028, INDIA

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

Pune - Office 1
Floor 6, Building No. 1
Cerebrum IT Park, Kalyani Nagar
Pune 411014, INDIA

Pune - Office 2
Floor 2 & 4, Mantri Sterling, Deep Bunglow, Chowk, Model Colony, Shivaji Nagar
Pune 411016, INDIA

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