INDIRECT TAX WEEKLY DIGEST

30 May 2023

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GOODS & SERVICES TAX

LEGISLATIVE UPDATES

NOTIFICATION

EXTENSION OF DATE FOR FILING FORM GSTR-1, GSTR-3B AND GSTR-7

The due date for filing Form GSTR-1, GSTR-3B and GSTR-7 for April 2023 is extended to 31st May 2023 for registered persons whose principal place of business is in Manipur.

[Notification no: 11,12&13/2023-Central Tax dated 24 May 2023]

JUDICIAL UPDATES

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

TAXABILITY OF COMMON AMENITY CHARGES AND EXEMPTION FOR PLOT SALE AND BASIC INFRASTRUCTURE

Facts of the Case

- M/s. Godrej Properties Ltd (Taxpayer), a registered dealer under the GST law, is inter alia engaged in the development of plots and owns an underdeveloped agricultural property which is being currently developed as 'Godrej Woodland Phase-III'.
- The sale consideration for the plots includes cost of the land, development of basic infrastructure prescribed by authorities and all other common facilities, amenities, and specifications to be provided in project which includes expenses related to electrical connectivity, water lines, plumbing till the plot etc.
- Upon obtaining the release certificate from the competent authorities, the Taxpayer will provide possession of the plots in writing to the purchasers within two months, in accordance with the Real Estate (Regulation and Development) Act, 2016 (RERA).
- The Taxpayer sought an Advance Ruling on the following questions.

Questions before the AAR

- Whether the Taxpayer is liable to charge GST on sale of plot, basic infrastructure development charges and other common amenities and facility charges recovered if the booking, receipt of consideration, agreement for sale and sale deed execution take place after obtaining the release certificate?
- Whether the Taxpayer is liable to charge GST on above transactions if the booking of the plot, receipt of consideration, and agreement for sale are entered prior to the release certificate, and the sale deed is executed after obtaining the release certificate.
- What is the GST applicability if the sale price includes a consolidated amount for land cost, basic infrastructure development charges, and other common amenities and facilities charges.

Contentions by the Taxpayer

- As per Entry 5 of Schedule III to the CGST Act (Entry 5) the sale of land is neither considered as supply of goods nor services. Therefore, whether the land is developed or undeveloped is irrelevant as both types of land would not be considered as supply of goods or services.
- If the plot booking, agreement for sale, and sale deed are executed after obtaining the release certificate from the competent authorities, the entire amount received should be attributed to the sale of developed land and will not attract GST. Reliance was placed on para 14 of Circular no:177/09/2022-TRU dated 3 August 2022 (Circular), which clarified that sale of developed land falls under Entry 5 and thus the consideration received is not liable to GST.
- If the plot bookings, agreement of sale and/ or advance payments are received from customers before obtaining release certificate from the competent authority then the amount related to transfer of title in land is not leviable to GST as it is covered under Entry 5.

- Reliance was placed on advance ruling in case of Rabia Khanum [AR no:KAR ADRG 31/2022] wherein it was held that the advance received for the sale of a plot is not liable for GST and in view of that advance ruling, the advance payments made for the sale of land before obtaining the release certificate also will not be liable to GST in the present case.
- Thus, when a single price is charged for the sale of the plot, basic infrastructure development charges, & other amenities & facility charges, the same is not liable to GST.

Observations and Ruling by the AAR

- The consideration towards is covered under Entry 5 and the will neither be treated as supply of goods or supply of services.
- As far as the amounts collected for basic amenities etc., since it is basic requirement for release of plots and the plots become saleable only after provision of such facilities, they are part of consideration for the plot, though collected separately.
- Since the club house and other common amenities are only provided as a service with no transfer of land and building, it would not be covered under Entry 5. This is only a transaction of granting access to the service facilities and hence it liable to tax and does not form part of consideration for sale of land or building.
- Other charges collected in advance, which are treated as a deposit in the invoice, are in the nature of advance since it is not refundable and are adjusted towards future services to be provided to the plot owners.
- Regarding corpus funds collected, it was held that:
  - If the future expenses for which the funds are collected are known at the time of collection, the funds are considered as advances and are taxable at the time of collection.
  - However, if the future expenses are not known at the time of collection, the funds are considered as deposits and become taxable when they are utilised for expenses.
- Lastly, if the sale price is a consolidated price that included cost of land, basic infrastructure charges and other common amenities and facilities charges then the charges proportionate to the club house and common amenities are subject to GST.
- Given the above,
  - The Taxpayer is not liable to pay GST on sale of plot and basic infrastructure charges but is liable to pay GST on other common amenities and facility charges.
  - If the sale price is a consolidated price, proportionate GST shall be applicable on other common amenities and facility charges.

  [AAR-Karnataka, M/s. Godrej Properties Ltd., [TS-189-AAR(KAR)-2023-GST], dated 17 May 2023]

ORDERS BY APPELLATE AUTHORITY FOR ADVANCE RULING (AAAR)

RIGHT TO USE CAR PARKING SERVICE IS NOT NATURALLY BUNDLED WITH & ANCILLARY TO CONSTRUCTION SERVICES

Facts of the case

- M/s. Eden Real Estates Pvt. Ltd. (Taxpayer) is inter alia engaged in the business of construction of residential apartments where the prospective buyers have an option to purchase car parking space along with the apartment. The Taxpayer charges an amount for the car parking space which is included in the total consideration paid by the prospective buyer.
- The Taxpayer applied for an advance ruling, contending that the sale of apartment and car parking space should be considered as composite supply as they are naturally bundled with each other. The West Bengal Authority for Advance Ruling (WBAAR) held that it will be considered as a separate service, subject to 18% GST (9% CGST + 9% WBGST).
- The Taxpayer filed an appeal before the West Bengal AAAR to determine whether the purchase of car parking space (whether with an under-construction apartment or with an apartment, where the completion certificate is received or purchased separately after purchasing the apartment) should be considered as a composite supply or not, and if not, the applicable rate of tax.

Contentions by the Taxpayer

- The service of the right to use parking space, along with the construction services of the apartment, shall be considered a composite supply and applicable tax rate will be that of the principal supply, and abatement would be applicable to both the principal and ancillary services. The parking facility is ancillary and naturally bundled with the apartment, as it is available only to flat owners or prospective buyers.
- The customer's primary objective is to purchase an apartment that includes additional benefits such as parking facilities. They charge a tax at the rate of 9% CGST and 9% SGST on the entire consideration, including the right to use parking space, with a 1/3rd abatement on the value of land, resulting in an effective rate of 6% CGST and 6% SGST for the bundled supply (since the project was subject to tax rate as applicable pre April 2019).
- As per ratio of Circular no:34/8/2018-GST dated 1 March 2018, the facility of the right to use the car parking space is naturally bundled with the sale of the apartment. In cases where a completion certificate is obtained, and the principal supply (such as the sale of an apartment) is considered a non-GST supply, the entire bundled supply, including the right to use open parking space, is also treated as a non-GST supply and hence GST is not payable on it.
- Reliance was placed on ***M/s. Bengal Peerless Housing Development Co. Ltd. [AAR no: 01/WBAAR/2019-20]***, wherein it was held that the car parking space is an ancillary supply to the principal supply of construction services for the apartment.

- Therefore, in the case of an apartment sold after obtaining the completion certificate, where the sale falls under Schedule III of the GST Act and the right to use the car parking space is part of the composite supply, no tax would be applicable under the GST Act.

Observations and Ruling by the WBAAAR

- As per the provisions of Real Estate (Regulations and Development) Act, 2016 (RERA), open parking spaces are considered common areas (and not garage), which are owned jointly by all apartment owners or the owner's association. The promoter cannot transfer, lease, or allow the use of these spaces to buyers. Hence, the consideration collected for the right to use open parking spaces does not form part of the value of the composite supply.
- The Taxpayer charges for the right to use car parking space, although not permissible under RERA, constitutes a separate supply under the GST Act and is leviable to GST at a rate of 18%.
- The one-third abatement on the valuation of land for open parking space does not apply because the common area, which includes the open parking space, is already included in the value of the apartment. The Taxpayer is already availing one-third abatement on the supply of construction services before the tax is levied under the GST Laws.
- Prospective buyers have the choice to opt for car parking space along with the apartment. This means that the parking service and construction services are separate and not interdependent. As per the definition of 'composite supply', the right to use the parking space is not naturally bundled with the construction services and hence, cannot be treated as a composite supply of construction services.

[AAAR-West Bengal, M/s. Eden Real Estate Pvt Ltd., [TS-192-AAAR(WB)-2023-GST], dated 18 May 2023]

EXCISE/ SERVICE TAX/ VALUE ADDED TAX(VAT)

JUDICIAL UPDATES

CIVIL APPEALS

RULES ON THE VALIDITY OF 'DOCTRINE OF LEGITIMATE EXPECTATION' ON TAX EXEMPTIONS

Historical Background

- A tax holiday was granted to new small scale industrial (SSI) units carrying out 'manufacture' as defined under section 2(17) of the West Bengal Sales Tax Act, 1994 (WBST Act), for a period as specified under Section 39 of the WBST Act read with Section 17(3)(a)(xi) of the WBST Act and Rule 52 of the West Bengal Sales Tax Rules, 1995 (WBST Rules).
- Subsequently, the State Scheme of Incentives for Cottage and Small-Scale Industries, 1993 was amended thereby implementing the West Bengal Incentive Scheme, 1999 (Incentive Scheme), effective for a period of five years for the purpose of providing incentives and promoting large, medium and SSI units in the State of West Bengal.
- The Incentive Scheme exempted the new industrial units established after complying with all the requirements therein, from payment of sales tax for a specified period on purchase of raw materials required for carrying the manufacturing activity.
- To claim the aforesaid exemption, the SSI units were required to get themselves registered as a SSI unit and obtain an eligibility certificate from the Tax Authorities as per Section 39 read with Rule 55 of the WBST Rules.

Facts of the case

- M/s K.B. Tea Product Pvt Ltd. (Taxpayer), relying upon the Incentive Scheme and the definition of 'manufacture' under section 2(17) of the WBST Act, set up a new SSI unit for carrying on the business of manufacturing blended tea.
- The Tax Authorities granted the eligibility certificate to the Taxpayer for a period of 7 years from the date of first sale of the manufactured product. The Taxpayer availed the exemption from payment of sales tax as provided under Section 2(17) and Section 39 of the WBST Act for a period of 2 years when Section 2(17) was amended by the West Bengal Finance Act, 2001 (WBF Act) whereby the words 'blending of tea' were omitted from the definition of 'manufacture'.
- Consequently, the exemption from payment of sales tax granted to the Taxpayer was withdrawn and even the eligibility certificate was required to be modified.
- The Taxpayer filed an appeal against the aforesaid order before the West Bengal Sales Tax Tribunal (WBSTT) and thereafter a Writ Petition before the Hon'ble Calcutta High Court. The WBSTT dismissed the appeal, which was affirmed by the Hon'ble High Court by the impugned judgment and order (impugned order).
- Aggrieved by the above, the Taxpayer filed an appeal before the Hon'ble Supreme Court of India.

Contentions by the Taxpayer

- The new industrial unit was set up in expectation of getting a tax benefit for a period on fulfilment of certain requirements and once the benefit is given, it cannot be withdrawn subsequently by way of amendment.
- The Taxpayer's rights are crystalised from the day the eligibility certificate was issued under the WBST Act and the only justified way the State Government (Government) can rescind this benefit is by showing overarching public interest which is not evinced in the present case to justify the amendment made to Section 2(17) of the WBST Act.
- The doctrine of legitimate expectation can be invoked where amendment to the provisions of a statute is not made in consonance with public interest. The aforesaid amendment is arbitrary without any involvement of accompanying public interest, contradicts the doctrine of legitimate expectation and is unfair and an abuse of power against the Taxpayer.

- The aforesaid amendment fails to meet the test of reason and relevance, as no explanation was given while rescinding the benefits. The Taxpayer made substantial expenses for availing the benefits under the Incentive Scheme and the Government cannot take away such benefits unless some overriding public interest is involved.

Contentions by the Tax Authorities

- The amendment made to the definition of 'manufacture' under Section 2(17) of the WBST Act by the WBF Act has omitted 'blending of tea' from the definition w.e.f. 1 August 2001 & thus, the Taxpayer's company ceased to be a manufacturer under the WBST Act and became ineligible to avail the benefit under Section 39 of the WBST Act.
- Once the Taxpayer has ceased to be a manufacturer, it shall not be entitled to aforesaid exemption which was available only to the SSI units engaged in manufacturing activities under the WBST Act.
- When the legislature in its wisdom has excluded 'tea blending' from the definition of 'manufacture' the same cannot be considered as a manufacturing activity entitled to the aforesaid exemption.
- The Hon'ble High Court has rightly observed that this is not a case of 'vested right' but of 'existing right' which can be withdrawn and thus, there cannot be any legitimate expectation against a statute. To grant an exemption or not is a policy decision and cannot be claimed as a matter of right.
- This is not a case of retrospective operation, but of prospective withdrawal of an existing continuing right to get exemption from sales tax.

Observations and Ruling by the Hon'ble Supreme Court

By Justice M.R. Shah (In favour of the Tax Authorities)

- As per the settled position of law, a person cannot claim an exemption as a matter of right. An exemption is always given on fulfilling the requisite conditions and the same can be withdrawn by the Government.
- To grant an exemption and/ or to continue or withdraw the same is always within the domain of and a policy decision of the Government and unless the withdrawal is found to be arbitrary, any Court will be reluctant to interfere with such a policy decision.
- The moment 'tea blending' ceases to be a manufacturing activity, the Taxpayer shall not be entitled to the exemption from payment of sales tax.
- There cannot be any promissory estoppel against a statute as per the settled position of law. As rightly observed and held by the Hon'ble High Court, the present case is not a case of 'vested right' but of 'existing right', which may be modified and/or withdrawn.
- A dealer shall not be liable to pay any sales tax for the prescribed period in respect of the goods manufactured. Therefore, the word 'manufacture' is important and is a condition sine qua non to be satisfied. If a dealer ceases to be a manufacturer, he shall not be entitled to the benefit of the exemption under section 39.
- Given the above, the appeal is dismissed, and the impugned order is upheld.

By Justice Krishna Murari, (In favour of the Taxpayer)

- For law to be supreme, it must apply to all, can neither be arbitrary nor take away anything conferred by it arbitrarily and must be clear and stay true to itself, without falling prey to other powers inside or outside of it.
- Both, the rule of law and legitimate expectation form the bedrock for the fairness and predictability of the legislature. The doctrine of rule of law ensures that laws are applied equally and consistently, while the doctrine of legitimate expectation ensures that public authorities act reasonably and consistently in their legislative processes. Together, these principles promote transparency and accountability in legislative actions and help maintain the trust in the legislature.
- **Doctrine of Legitimate Expectation**
  - The doctrine of legitimate expectation, in simpler terms, is a legal principle that arises when a public authority makes a promise or acts in a manner that leads an individual or a group to expect a specific outcome.
  - When a legitimate expectation of a specific outcome is created by a public authority, it is required to consider such expectation created by it while making a decision that affects the interests of the concerned people. If a public authority fails to do so, the people have a right to challenge the decision and seek a remedy, such as an order to enforce the legitimate expectation.
  - In the case of Food Corporation of India vs. Kamdhenu Cattle Feed Industries [(1993) 1 SCC 71], it was, inter alia, held that while such a legitimate expectation may not by itself be an enforceable right, however, the failure to consider such expectation may deem a decision of the public authority to be arbitrary. This decision remarkably weaves in the doctrine of rule of law, the doctrine of legitimate expectation, and the doctrine of arbitrariness together, and firmly roots the doctrine of legitimate expectation within Article 14 of the Constitution of India.
  - The following are the principles for application of the doctrine of legitimate expectation:
    - The expectation must be reasonable and not based on any arbitrary or irrational grounds. It must be based on a clear promise made by the public authority.
    - The expectation must be based on a clear and unambiguous representation.
    - The representation must be made by an authorised person or body within the public authority who have the power and competence to make such a representation.
    - The representation must be legitimate and neither against any law or policy nor any public interest or public policy.
    - The public interest must be demonstrated if a legitimate expectation is withdrawn by modifying an existing policy on grounds of public interest.

- Public interest must supersede change in policy & such modification must not be an antithesis to the public policy, and if the modification is against public interest, the remedy of legitimate expectation can be availed.
- The expectation must be based on a legitimate interest of the individual or group and not on any vested interest or personal gain.
- The expectation must be protected and not arbitrarily withdrawn or modified by the public authority without providing reasonable opportunity of being heard to the concerned persons before any such decision is taken.

- It is clearly observed that the tax holiday, granted by way of an amendment to SSIs involved in the manufacture and blending of tea, created a legitimate expectation in favour of the Taxpayer which lured the Taxpayer to invest its hard-earned money into setting up SSI units, assuming that the Tax Authorities will hold true to its promise, act in a fair manner and abide by the decision made by it.
- This legitimate expectation created by the appropriate and competent authority, was broken when a subsequent amendment was brought in omitting the words 'blending of tea' from the definition of 'manufacture'.
- Thus, a reasonable legitimate expectation created by the competent authority was withdrawn, leaving the Taxpayer without remedy, and in loss.
- The public authority must justify the aforesaid amendments, and while doing so, must take into consideration the rights of the affected persons, and justify that the withdrawal of such rights is essential for the state to advance public interest.
- No such appropriate justification was provided by the Government. No appropriate reason for the enactment of the amendment, nor the considerations of the affected persons were discussed.
- A claim of change in policy is insufficient to discharge the burden of proof vested in the legislature. The legislature must precisely show what the change in policy is, and why such a change is in furtherance of public policy, and the public good.
- The legitimate expectation of the Taxpayer must be protected, and the benefits given originally must be made applicable to the appellants for the period promised by the Tax Authorities.

- The Authorities are to be held accountable for the legitimate expectation created by them, and thus, a direction is liable to be issued to the Tax Authorities to extend the benefits of the original amendment to the Taxpayer, till the expiry of such a benefit as per the original law.
- Given the above, appeal is allowed thereby dismissing the impugned order.

[M/s. K.B. Tea Product Pvt. Ltd. Vs CTO, Siliguri & Ors., [TS-215-SC-2023-VAT], dated 12 May 2023]

CUSTOMS

NOTIFICATION

AMENDMENT IN LEVY OF CUSTOM DUTY UNDER AUSTRALIA FREE TRADE AGREEMENT (FTA) NOTIFICATION

The Notification no:62/2022 dated 26 December 2022 to made changes in tariff preference given to Coking Coal and Raw Cotton under India Australia FTA.

[Notification no: 38/2023-Customs dated 23 May 2023]

CIRCULARS

CIRCULAR RELATING TO FOREIGN TRADE POLICY 2023 (FTP)

The CBIC has issued a circular listing the Notifications issued to implement FTP, Handbook of Procedures (HBP), Appendices and Forms. The circular also lists the Notifications issued to implement the various schemes viz. duty remission/ exemption schemes, Export Promotion Capital Goods (EPCG) Scheme, Advance Authorisation Scheme, Duty Free Import Authorisation Scheme, RoDTEP Scheme and RoSCTL Scheme. Besides, a brief highlight of important aspects of FTP and HBP is also given thereunder.

[Circular no:12/2023-Customs dated 24 May 2023]

INSTRUCTIONS

REQUIREMENT OF EXTENDED PRODUCER'S RESPONSIBILITY (EPR) REGISTRATION CERTIFICATE FOR IMPORT OF BATTERIES AND EQUIPMENT CONTAINING BATTERIES

- The Central Pollution Control Board (CPCB) has, referring to the Battery Waste Management Rules, 2022 (BWM Rules), mentioned that importers of all types of batteries must register with the CPCB through an online portal as per the BWM Rules. The portal is functional since 17 March 2023.
- To ensure compliance, officers and trade personnel are requested to verify the EPR registration certificate during the clearance of battery import consignments.

[Instruction no:17/2023, dated 18 May 2023]

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

AMENDMENT IN EXPORT POLICY OF COUGH SYRUP

Effective from 1 June 2023, the export of 'Cough Syrup' falling under ITC (HS) Codes Heading 3004 shall be permitted subject to the export sample being tested and Certificate of Analysis (COA) obtained from the specified laboratories.

[Notification no:06/2023 dated 22 May 2023]

AMENDMENT IN EXPORT POLICY OF BROKEN RICE

The export policy of broken rice falling under ITC (HS) Codes 1006 4000 is 'prohibited'. However, export will be allowed based on permission granted by the Government of India to other countries to meet their food security needs and based on the request of that country's Government.

[Notification no:07/2023 dated 24 May 2023]

TRADE NOTICE

AMENDMENT UNDER INTEREST EQUALISATION SCHEME (IES)

The annual net subvention amount per Importer Exporter Code (IEC) would be capped at INR 100 Mn in a given financial year. All disbursements made from 1 April 2023 will be counted for an IEC for the current financial year.

[Trade Notice no: 05/2023-24 dated 25 May 2023]

NEWS FLASH

"FADA urges GST Council for tax reduction on two-wheelers to increase demand"

https://auto.economictimes.indiatimes.com/news/two-wheelers/fada-urges-gst-council-for-tax-reduction-on-two-wheelers-to-increase-demand-details/100438518

[Source: ET Auto, 23 May 2023]

"April rings in good times as GST collections rise, inflation eases"

https://m.economictimes.com/news/economy/indicators/april-rings-in-good-times-as-gst-collections-rise-inflation-eases/articleshow/100428617.cms

[Source: Economic Times, 23 May 2023]

"CBIC issues SoPs for scrutiny of GST returns for FY'20 onwards; DGARM to identify cases"

https://www.thehindu.com/business/Economy/cbic-issues-sops-for-scrutiny-of-gst-returns-for-fy20-onwards-dgarm-to-identify-cases/article66903744.ece

[Source: The Hindu, 28 May 2023]

"Crackdown on tax violations: 10,000 fraud GST registrations turn up in first week of drive"

https://economictimes.indiatimes.com/news/india/crackdown-on-tax-violations-10000-fraud-gst-registrations-turn-up-in-first-week-of-drive/articleshow/100487161.cms

[Source: Economic Times, 25 May 2023]

"Fake ITCs under GST regime huge challenge for govt: CBIC"

https://www.business-standard.com/economy/news/fake-itcs-under-gst-regime-huge-challenge-for-govt-cbic-123052400950_1.html

[Source: Business Standard, 24 May 2023]

"Could a GST cut spur two-wheelers' sputtering sales?"

https://www.livemint.com/industry/retail/can-a-gst-cut-aid-two-wheelers-sputtering-sales-11685032912030.html

[Source: The Mint, 25 May 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

Mumbai - Office 3
Floor 20, 2001 & 2002 - A Wing, 2001 F Wing, Lotus Corporate Park, Western Express Highway, Ram Mandir Fatak Road,
Goregaon (E) Mumbai 400 063, 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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