

INDIRECT TAX

Weekly Digest

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GOODS & SERVICES TAX

JUDICIAL UPDATES

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

Canteen charges recovered by employer as a pure agent is not leviable to GST

Facts of the case

- M/s. Cadila Healthcare Limited ("Taxpayer") has entered into a contract with a Canteen Service Provider ("CSP") for canteen facility for its employees;
- As per the contract, the taxpayer will arrange for provision of canteen services for its employees for which entire amount including GST will be borne by the taxpayer;
- Further the taxpayer will recover a portion of expenditure from its employees for providing such facility.

Questions before the AAR

- Whether the deduction made by the taxpayer from the employees who are availing food in the factory/corporate office would be considered as a 'Supply';
- If answer to above is yes, whether GST is applicable on the amount deducted from the salaries of its employees; and
- If answer to above is no; GST is applicable on which portion i.e. amount paid by the taxpayer to the CSP or only on the amount recovered from the employees?

Contention of the Taxpayer

- The taxpayer submitted that in order to qualify a transaction as 'Supply' under GST law, there should be a legal intention of both the parties to contract and the supply shall be made in course or furtherance of business;
- The taxpayer submitted that it is merely acting as a service provider for administrative convenience and there is no

element of profit involved in deduction made from employees. Accordingly, there is no element of supply involved in the transaction;

- The taxpayer also placed reliance on various judicial pronouncements to support its contention.

Observations & Ruling by the AAR

The AAR observed that canteen service facility provided by taxpayer to its employees is not an activity in the course of business to classify as 'Supply'. Accordingly, GST is not applicable on canteen charges collected by Taxpayer and paid to CSP.

[AAR-Gujarat, M/s. Cadila Healthcare Limited, Advance Ruling no:GUJ/GAAR/R/2022/19 dated 12 April 2022]

Exemption under entry no:3 (vii) of notification no:11/2021-CT(R) dated 28 June 2017 shall not be applicable for a "Governmental authority or a Government Entity" after 1 January 2022

Facts of the case

- M/s. Mahalakshmi BT Patil Honai Construction ('Taxpayer' or 'JV') has been awarded the contract of Construction of Jeur Tunnel (linking Ujani reservoir to Sina Kolegaon reservoir) under Krishna Marathwada Irrigation Project, by the Godavari Marathwada Irrigation Development Corporation (GMIDC);
- The work order is consisting of earth work such as excavation for tunnel, removing of excavated stuff, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concerting etc.

Questions before the AAR

- Whether the said contract is covered under the term "earth work" and therefore covered under entry no:3A of chapter no:9954 as per notification no:12/2017-CT(R) dated 28 June 2017, as amended by notification no:2/2018-CT(R) dated 25 January 2018, w.e.f. 25 January 2018?
- If the above answer is negative, then whether the said contract is covered under the term "earth work" and therefore covered under entry no:3 of notification no:31/2017-CT(R) dated 13 October 2017?
- If we are covered by any of above notifications i.e. 31/2017-Central Tax (Rate) or 02/2018 Central Tax (Rate) then what is the meaning of "earth work"?

Contention of the Taxpayer

- The contract/transaction is a composite supply of works contract as per 2(119) of the CGST Act, 2017 consisting of earth work such as excavation for tunnel, removing of excavated stuff, fabrication, transporting, providing steel support, rock bolting, reinforcement, fixing of chain link, cement concreting, providing drainage arrangement etc. wherein total earth work is approximately 91% and construction work is around 9% and transfer of property is involved being provided to a government entity;
- Thus, entry no:3A of the notification no:12/2017-CT(R) dated 28 June 2017, as amended by notification no:2/2018-CT(R) dated 25 January 2018, must be extended to the JV and the said transaction must be exempt;
- Reference is made to the decision given by the Maharashtra AAAR order no: MAH/AAAR/SS-RJ/21/2019-20 dated 20 January 2020, in the matter of Soma Mohite Joint Venture (SMJV) wherein it was held that the work carried-out by SMJV was covered by entry 3(vii) of notification no:11/2017-CT(R) dated 28 June 2017, as amended by notification no:31/2017-CT(R) dated 13 October 2017;
- The jurisdictional officer has stated that the said contract is not covered under notification no:02/2018-CT(R) dated 25 January 2018, as no activity in the said contract is in relation to any function entrusted to a Panchayat under Article 243G of the Constitution or in relation to any function entrusted to a Municipality under Article 243W of the Constitution of India.

Observations & Ruling by the AAR

- To fall under entry no:3A mentioned above, the primary requirement is that the supply should be in the form of a 'composite supply of goods and services';
- In the subject case the taxpayer is involved in activities consisting of 91% earth work and construction work is approximately 9% wherein transfer of property is involved. Thus, the impugned activity is a composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017 made to a Government Authority, i.e., GMIDC in relation to work entrusted to it by the State Government of Maharashtra;
- Being a composite supply of works contract, the impugned activity cannot be covered under entry no:3A which is confined to composite supply of goods and services & not a works contract;
- In the instant case, the taxpayer is rendering composite supply of works contract as defined in clause (119) of section 2 of the CGST Act, 2017, to GMIDC, a Government

Authority, and such rendering of composite supply of works contract involves predominantly earth work that is, constituting more than 75% of the value of the works contract. Thus, the impugned activity of the taxpayer is covered under the said entry;

- Notification no:11/2017-CT(R) dated 28 June 2017, was further amended vide notification no:15/2021-CT(R) dated 18 November 2021 (with effect from 01 January 2022) to omit the words "Governmental authority or a Government Entity" in the heading "description of services";
- Based on the above observations the AAR held as follows:
 - The contract is not covered under the term "earth work" and therefore covered under entry no:3A-chapter no:9954 as per notification no:12/2017-CT(R) dated 28 June 2017, as amended by notification no:2/2018-CT(R) dated 25 January 2018, w.e.f. 25th January 2018;
 - The contract is covered under entry no:3(vii) of notification no:11/2021-CT(R) dated 28 June 2021 as amended by notification no:31/2017-CT(R) dated 13 October 2017 but will be covered under the said entry only till 31 December 2021.

[AAR-Maharashtra, M/s. Mahalakshmi BT Patil Honai Construction, order no: MAH/AAAR/SS-RJ/21/2019-20 dated 20 January 2020]

Supply of computer software qualifies to be treated as 'goods'

Facts of the case

- M/s. Keysight Technologies India Pvt. Ltd. ('Taxpayer') engaged in the business of importing the computer software from its group companies and selling it to the customers who are public funded research institution for the purposes of research;
- Currently the taxpayer is presently charging GST at the rate of 18% under SAC 9973 by treating the same as supply of services. However, its customers have object the said rate of tax on the grounds of concessional rate of tax (5%) available in notification no:45/2017-CT(R) dated 14 November 2017.

Questions before the AAR

- Whether software licenses supplied by the taxpayer qualifies to be treated as computer software resulting in supply of goods and are therefore to be classified under chapter Heading 85238020?
- Whether the benefits of notifications no:45/2017-CT(R), notification (45/2017) no: FD48 CSL 2017, Bengaluru and notification no:47/2017-IGST (Rate) dated 14 November 2017, are applicable to the software licenses supplied by the taxpayer to the institutions given in the notification?

Contention of the Taxpayer

- Notification no:45/2017-CT(R) dated 14 November 2017, stipulates concessional rate of 5% GST on goods, which include "computer software". The term "computer software" has not been defined either under CGST Act 2017, whereas the term "goods" has been defined under section 2(52) of the CGST Act, 2017 to mean "every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply";
- The purpose of the aforesaid notification is to offer a reduced rate of GST to certain institutions for the purpose

of furtherance of research and therefore exclusion of computer software on merely technical grounds would defeat the purpose of the said notification;

- The taxpayer also quoted the decision of the Hon'ble Apex Court in the case of *Tata Consultancy Services Vs State of Andhra Pradesh* [2004(178) ELT 22 (SC)], while dealing the question whether the 'canned software' can be termed to be 'goods' and as such assessable to sales tax under Andhra Pradesh General Sales Tax Act, 1957, wherein it is held as under:

"A "goods" may be a tangible property or an intangible one. It would become goods provided it has the attributes thereof having regard to (a) utility (b) capable of being bought and sold (c) capable of transmitted, transferred, delivered, stored, and possessed. If a software whether customized or non-customised satisfies these attributes, the same would-be goods"

- Further the taxpayer also made a mention about the FAQs issued in this regard, wherein the Question number 1 states as follows:

Question 1: Whether software is regarded as goods or services in GST?

Answer: In terms of Schedule II of the CGST Act 2017, development, design, programming, customization, adaptation, upgradation, enhancement, implementation of information technology software and temporary transfer or permitting the use or enjoyment of any intellectual property right are treated as services. But, if a pre-developed or pre-designed software is supplied in any medium/storage (commonly bought off-the-shelf) or made available through the use of encryption keys, the same is treated as a supply of goods classifiable under heading 8523.

Observations & Ruling by the AAR

- The AAR observed that the taxpayer's supply of software licence(s) qualifies to be "supply of goods" on the grounds that as per the explanatory notes to the scheme of classification of services the SAC 997331 excludes the services of limited end-user licence as part of packaged software. The taxpayer further contended that the said supply is entitled for concessional rate of GST @ 5%, in terms of the notification no:45/2017-CT(R) dated 14 November 2017;
- In this regard, the taxpayer relied upon the decision of the Hon'ble Supreme Court in the case of *Tata Consultancy Services Vs. State of Andhra Pradesh* [2004 (178) ELT 22 (SC)] and also the explanatory notes to the scheme of classification of services under GST;
- AAR further observed that the software supplied by the taxpayer is a pre-developed or pre-designed software and made available through the use of encryption keys and hence it satisfies all the conditions that are required to be satisfied to cover them under the definition of 'goods';
- Further the goods which are supplied by the taxpayer cannot be used without the aid of the computer and has to be loaded on a computer and then after activation would become usable and hence the goods supplied qualifies to be "computer software" and more specifically covered under "application software". Further the explanatory notes to the scheme of classification of services stipulates that the SAC 997331 covers licensing services for the right to use computer software and databases but excludes the services of limited end-user licence as part of packaged software from the said SAC.

Hence the supply made by the taxpayer is covered under "supply of goods" and the said supply is covered under tariff heading 8523;

- AAR noted that the invoice raised by the taxpayer relevant to the respective transaction wherein they supplied the software licence to Research and Development Establishment (Engineers), Pune, along with a copy of certificate issued, under notification no:47/2017-IGST(R) dated 14 November 2017, by the director, R&DE, (ENGRS), Pune, who is holding the rank in the pay scale higher than that of the Deputy Secretary to Government of India, from which it is observed that the said Institution falls under 'Public funded research institution' and is under the administrative control of Department of Defence Research & Development of the Government of India. It is also certified, in the said certificate, that the goods under purchase, for which GST exemption is claimed, are required for research purpose only, which fulfils the conditions at column (4) of the notification no:45/2017-CT(R) dated 14 November 2017 or notification no:47/2017-IGST(R) dated 14 November 2017;
- Based on the observations the AAR held that the software supplied by the taxpayer qualifies to be treated as computer software resulting in supply of goods and are therefore be classified under chapter heading 8523 80 20;
- The benefits of notifications no:45/2017-CT(R), notification no:(45/2017) no: FD48 CSL 2017, Bengaluru and notification no:47/2017-IGST(R) all dated 14 November 2017 are applicable to the computer software supplied by the taxpayer to the institutions given in the notification, subject to fulfilment of the conditions of the notification.

[AAR-Karnataka, M/s. Keysight Technologies India Pvt. Ltd, Ruling no: KAR ADRG 11/2022 dated 21 April 2022]

CUSTOMS

NOTIFICATION

Changes with regard to Inland Container Depots for loading and unloading of goods

CBIC has added 'Balli' inland container depots of Goa as inland container depots for loading and unloading of goods.

[Notification no:35/2022 dated 26 April 2022]

CBIC imposes CVD on imports of copper tubes and pipes

The imports of "Copper Tubes and Pipes" falling under tariff items 7411 10 00, 7411 21 00, 7411 22 00, and 7411 29 00 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), originating in or exported from Malaysia, Thailand and Vietnam, and imported into India, the designated authority in its final findings, published in the Gazette of India, Extraordinary, Part I, section 1, vide notification no:04/10/2020-DGTR, dated the 31 January 2022 has come to the conclusion that:

- The subject goods have been exported to India from the subject countries at subsidized prices;
- The domestic industry has suffered material injury due to subsidization of the subject goods;
- The material injury has been caused by the subsidized imports of the subject goods originating in or exported from the subject countries;

and has recommended the imposition of countervailing duty

on imports of the subject goods originating in, or exported, from the subject countries.

Therefore, the Central Government, after considering the aforesaid final findings of the designated authority, imposes countervailing duty on the subject goods as stated in the notification.

[Notification no:2/2022 dated 28 April 2022]

INSTRUCTIONS

Revised guidelines for National Risk Management Committee (NRMC) for Customs & GST

- Central Board of Indirect Taxes and Customs (CBIC) provided the amended rules for the NRMC/Local Risk Management Committee (“LRMC”) for effective implementation of the Risk Management System in Customs and GST;
- As per the formation of the Directorate General of Analytics and Risk Management (DGARM), the directorate considered the risks of Customs, passenger profiling, and GST, there is a compulsory requirement to revisit the policies and mandate of the NRMC;
- Under the circular, there would be a development of the NRMC for Customs and GST. the DGARM, Delhi would be a nodal agency liable for calling the NRMC meeting to review the functioning of the NCTC-Cargo, NCTC (Pax), and the GST business analytics wing. The same wings beneath the DGARM would track the executions and expansion of RMS, APIS, and the DGARM applications and furnish the feedback to revise the effectiveness of risk management and the concerned facts. The NRMC would be the standing committee with the member (Investigation), CBIC, as chairman and Additional Director General, DGARM headquarters, Delhi will the member secretary of the NRMC;
- The names of standing committee members are being mentioned in the circular. The NRMC will be called once every year and would need the operations along with reviewing the effectiveness of existing risk parameters employed in various modules namely import, export, container scanning, Express Cargo Clearance System (ECCS), Post Clearance Audit (PCA), Protection and enforcement of Intellectual Property Rights (IPR), and others along with the amendment risk in the Modus Operandi, new exemption notifications and new CCR’s, review existing parameters and recommend the latest parameters to address concerns on the border and port security, the business analytics wing of GST executes different modules, for instance, risky exporters, risky taxpayers, scrutiny of returns, audit, analytical reports and others;
- The NRMC will suggest the modifications, if any, will be made in the diverse risk standards that describe the risk in these modules, deliberate and recommend new and appearing risks, and suggest methods to address systemic risks, which have cross-cutting implications;
- NRMC might hold another meeting in a year and when the situation warrants it. Suggestions of the NRMC meeting would be submitted to CBIC along with the additional related stakeholders for the other required action;
- LRMC will begin in every custom zone and CGST zone and it shall be headed by an officer, not below the rank of Pr. Commissioner.

[Instruction no:3/2022-Customs dated 23 April 2022]

CBIC directs implementation of rules with regard to COVID-19 custom duty exemption

Reference is invited to notification no:28/2021-Customs dated 24 April 2021 that sought to exempt customs duty and health cess on import of oxygen, oxygen related equipment and COVID-19 vaccines, up to 30 September 2021.

- Entry no:11 of notification no:28/2021-Customs dated 24 April 2021 provided exemption from the whole of customs duty and health cess to the parts of specified medical oxygen related equipment provided that importers follow the procedure set-out in Customs (Import of Goods at Concessional Rate of Duty) Rules, 2017 (IGCR);
- Certain references have now been received stating that, in audits and verification, the issue of non-observance of conditions of IGCR is being raised;
- In this context, it is stated that owing to the peculiar circumstance of the COVID-19 wave, parts of medical oxygen related equipment were imported on emergency requirement and at times are said to have been assembled at the premises of hospital or other establishments. Considering the medical national emergency faced by the nation, these very exceptional circumstances may have led to the importers not being able to adhere to certain procedural aspects of the IGCR;
- Considering the circumstances in which such imports were undertaken, the benefit of the exemption notification may not be denied, merely on the issue of not observing the procedure, provided that the goods so imported have been put to the intended use, i.e., in the manufacture of specified equipment related to the production, transportation, distribution or storage of oxygen, which if required, is verifiable from invoices and other documents showing supply of such manufactured goods by the importer;
- These instructions would apply only in respect to the imports made under the notification no:28/2021-Customs dated 24 April 2021 owing to the peculiar circumstances of the Covid-19 pandemic.

[Instruction no:4/2022-Customs dated 27 April 2022]

FOREIGN TRADE POLICY (FTP)

TRADE NOTICE

DGFT Helpdesk support now available on a 24x7 basis

- In order to facilitate trade and extend more proactive helpdesk support to the exporting community, it is informed that the services of DGFT helpdesk will now be available on a 24x7 basis;
- Stakeholders may use any of the below channels to flag any issues, suggestions or feedback on matters related to DGFT as follows -
 - Call the Helpdesk support on Toll Free numbers 1800-572-1550 or 1800-11-1550.
 - Raise a helpdesk ticket by navigating to DGFT website (<https://dgft.gov.in>) -> Services -> DGFT Helpdesk Service. Users may also see their earlier ticket(s) status on real-time basis or search previously filed requests.
 - Write an email to dgftedi@nic.in
- Trade community may also refer to the help manuals, FAQs, and educational videos for suitable guidance. The same is available on the DGFT website - Learn - ‘Application Help & FAQs’ for perusal of the trade community.

[Trade notice no:02/2022-23 dated 22 April 2022]

Application for recognition as Pre-Shipment Inspection Agency (PSIA) and issuance and electronic verification of Pre-Shipment Inspection Certificate (PSIC)

- Reference is invited to paragraph 2.55 and 2.56 of Handbook of Procedures 2015-20 regarding recognition as PSIA for metal scrap and issuance of PSIC);
- As a part of IT revamp, DGFT proposes a new online module for filing of application for recognition as PSIA, electronic issuance of PSICs and electronic verification of authenticity of the PSICs with effect from 01 May 2022;
- In this regard, it is submitted that all existing PSIAs as recognized under appendix 2G of the FTP are required to register online on the DGFT website (<https://dgft.gov.in>) → My Dashboard → Register and selecting 'Register User As' - 'Pre-Shipment Inspection Agency'. The said PSIA official shall thereafter navigate to Services → Pre-Shipment Inspection → Apply for PSIA and submit required details for activation of their specific online account;
- Further, any application for amendment in instruments and/or areas of operation of existing PSIA may also be made online post-login as PSIA by navigating to the DGFT website → Services → Pre-Shipment Inspection → Amendment in Area of Operation/Instruments;
- Further, on successful activation of account, the PSIA may generate and upload PSIC online through the following navigation:
 - DGFT website → Services → Pre-Shipment Inspection → Generate and upload PSIC. The PSIC shall be generated by the PSIA after the required inspection has been carried out. Required video and photographic evidence is to be uploaded by the PSIA during this online PSIC process.
- Further, the PSIC generated online can be downloaded by the Indian Importer by navigating to the DGFT website → Services → Pre-Shipment Inspection → Download Pre-shipment Inspection Certificate (PSIC). The importer would be required to enter the PSIC certificate number and the name of PSIA to download any such PSIC;
- The Customs authorities at the Indian port may also consider verifying the genuineness of online PSIC generated using the steps prescribed. The importer or the Customs authorities shall not be required to login to the DGFT website to access the PSIC download or PSIC verification services;
- The given online process shall not be mandatory in the initial period of go-live and the PSIAs as well as the importers are provided time till 30 June 2022 to onboard and familiarize with the said online process. All PSICs shall be mandatorily generated online through the DGFT website w.e.f. 01 July 2022. PSICs dated on or after 01 July 2022 not generated using the DGFT online systems may not be accepted by the Indian Customs authorities;
- For any help and guidance on this new process, the help manual & FAQs may be accessed on the DGFT website → Learn → Application Help & FAQs. For any further assistance, guidance and resolution of issues faced, any of the following channels may be assessed -
 - Raise a service request ticket through the DGFT Helpdesk Service on DGFT Website - Services - DGFT Helpdesk Service
 - Call the toll-free-Helpline number

- Send an email to the Helpdesk on dgftedi@gov.in
[Trade notice no:03/2022-23 dated 26 April 2022]

Extension of date for Mandatory electronic filing of Non-Preferential Certificate of Origin (CoO) through the Common Digital Platform

- DGFT has extended the date for mandatory electronic filing of non-preferential CoO through a common digital platform to 01 August 2022;
- The transition period for mandatory filing of applications for non-preferential CoO through the e-CoO platform has been further extended till 01 August 2022;
- While the exporters and non-preferential CoO issuing agencies would have the option to use the online system, the same shall not be mandatory till 01 August 2022. The existing systems of processing non-preferential CoO applications in manual/paper mode is being allowed. For guidance on registration and online application submission process, the help manual & FAQs may be seen on the landing page at <https://coo.dgft.gov.in>;
- All stakeholders may note that issuing agencies who does not use the online system for issue of non-preferential CoOs after 01 August 2022 will invite penal action and can be subject to 'delisting' as an authorized agency. The authorized agencies are therefore required to sensitize the exporting community and their constituents regarding the online system and its registration requirements well in time. Any issues relating to the IT system and its implementation may also be brought to our notice for appropriate action.

[Trade notice no:04/2022-23 dated 27 April 2022]

NEWS FLASH

1. “GST Council for hiking rates of 143 items, asks states for views”
<https://indianexpress.com/article/business/commodities/gst-council-for-hiking-rates-of-143-items-asks-states-for-views-7884298/>
[Source: Indian Express, 24 April 2022]
2. “Raise GST rates, but not without reforms”
https://www.business-standard.com/article/opinion/raise-gst-rates-but-not-without-reforms-122042601442_1.html
[Source: Business Standard, 26 April 2022]
3. “India’s tax revenues exceed target by 20%, GST collection at all-time high: MoS Chandrasekhar”
<https://economictimes.indiatimes.com/news/economy/finance/indias-tax-revenues-exceed-target-by-20-gst-collection-at-all-time-high-mos-chandrasekhar/videoshow/91091544.cms>
[Source: Economic Times, 26 April 2022]
4. “GST compensation for 8 months released to states, Rs 78,704 cr pending: Finance Ministry”
<https://economictimes.indiatimes.com/news/economy/finance/gst-compensation-for-8-months-released-to-states-rs-78704-cr-pending-finance-ministry/articleshow/91133142.cms>
[Source: Economic Times, 27 April 2022]
5. “Former Karnataka CM Siddaramaiah seeks GST exemption on newspaper printing paper”
<https://www.newindianexpress.com/nation/2022/apr/27/former-karnataka-cm-siddaramaiah-seeks-gst-exemption-on-newspaper-printing-paper-2447132.html>
[Source: Indian Express, 27 April 2022]



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