

# INDIRECT TAX DIGEST

06 December 2024

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## GOODS & SERVICES TAX (GST)



### LEGISLATIVE UPDATES

#### NOTIFICATION

<p>27/2024-Central Tax<sup>1</sup> and 239/33/2024-GST<sup>2</sup></p>	<p>Notification No.02/2017-Central Tax dated 19 June 2017 <i>inter alia</i> empowers various Central Tax officers for passing an order/ decision in respect of notices issued by the officers of Directorate General of Goods and Service Tax Intelligence (DGGI). Effective 1 December 2017, the above notification is amended to also enable Principal Commissioners of specified jurisdictions i.e., Bengaluru East, Bhubaneshwar, Jaipur, Meerut, Ranchi, Visakhapatnam and Commissioners of specified jurisdictions namely, Delhi West, Faridabad, Nagpur-II, Palghar, Pune-II, Surat and Thiruvananthapuram to pass an order or decision in respect of notices issued by DGGI.</p> <p>Consequent changes have also been made to Circular No. 31/05/2018-GST<sup>3</sup>. Further, the above circular is also amended to clarify that where a Show Cause Notice (SCN) is issued to multiple noticees having same or different PANs and the said SCN is required to be adjudicated by a common adjudicating authority as per the highest amount of demand, then if any SCN is issued subsequently on the same issue to other noticee(s) having different PANs, such subsequent SCNs is to be adjudicated by:</p> <ul style="list-style-type: none"> <li>▪ Jurisdictional adjudicating authority of the noticee if there is only one GSTIN involved in such SCN; or</li> <li>▪ Common Adjudicating Authority as per the highest amount of tax demand in such SCN, in other cases.</li> </ul>
<p>SO 5063(E)<sup>4</sup> &amp; SO 5128(E)<sup>5</sup></p>	<p>Effective 26 November 2024, S.O.3048(E) dated 31 July 2024 is <i>inter alia</i> amended to notify the districts forming jurisdiction of the State Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) and location thereof.</p>
<p>29/2024-Central Tax<sup>6</sup></p>	<p>Due date for filing Form GSTR-3B for October 2024 is extended to 30 November 2024 (from 20 November 2024) for registered persons having their principal place of business in Manipur.</p>

#### GSTN UPDATES

<p>GSTN Advisory<sup>7</sup></p>	<p>Effective 10 October 2024, a registered person receiving supplies of metal scrap under Chapters 72 to 81 of the First Schedule to the Customs Tariff Act, 1975 (CT Act) is liable to deduct TDS. In this regard, Taxpayers who were granted registration for deducting TDS in November 2024 but had deducted TDS in October 2024 are advised to report the consolidated amount of TDS deducted from 10 October 2024 till 30 November 2024 in form GSTR-7 return to be filed for November 2024.</p>
<p>GSTN Advisory<sup>8</sup></p>	<p>Biometric-based Aadhaar authentication and document verification for GST registration applicants of Madhya Pradesh is implemented from 27 November 2024.</p>

<sup>1</sup>Dated 25 November 2024  
<sup>2</sup>Dated 4 December 2024  
<sup>3</sup>Dated 9 February 2024  
<sup>4</sup>Dated 26 November 2024

<sup>5</sup>Dated 29 November 2024  
<sup>6</sup>Dated 27 November 2024  
<sup>7</sup>Dated 26 November 2024  
<sup>8</sup>Dated 27 November 2024

GSTN Advisory <sup>9</sup>	A consolidated document on the list of authorised B2B e-invoice verification applications has been issued. <sup>10</sup>
GSTN Advisory <sup>11</sup>	An informative document summarising the e-invoice glossary <sup>12</sup> and a step-by-step guide <sup>13</sup> has been issued.

## ORDER

Haryana Order no. 1177/GST-I <sup>14</sup> & 1178/GST-I <sup>15</sup>	To help Micro, Small and Medium Enterprises (MSMEs) and emerging businesses (start-ups) navigate GST compliances, the Government of Haryana has established the GST Facilitation Cells for MSMEs and start-ups, respectively.
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## CIRCULAR

CCT's Ref.No.LIV(2)/130/2024 (Telangana) <sup>16</sup>	<p>The Telangana Commercial Taxes Department has issued a Circular clarifying the following:</p> <ul style="list-style-type: none"> <li>Where SCNs for cancellation of registrations are being issued, sufficient/ detailed reasons shall be recorded in such notice. If the space available in the GSTN template is not sufficient, then a separate sheet must be attached to the SCN duly capturing detailed reasons.</li> <li>Where the assessing authorities are passing assessment orders, they shall ensure that all contentions/ points of objection raised by the Taxpayer against the SCNs are addressed/ rejected with proper reasons.</li> </ul>
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## JUDICIAL UPDATES

**Limitation period for filing appeal starts from the date of rectification order and not from the date of original assessment.**

**M/s. SPK & Co. vs. The State Tax Officer [TS-790-HC(MAD)-2024-GST]**

### Issue

- Whether the period of limitation for filing an appeal should include the period of the application for rectification filed under Section 161 of the Central Goods and Services Tax Act, 2017 (CGST Act)?

### Ratio

- Section 161 of the CGST Act deals with the application for rectification of an order. Such application can either be disposed of in Taxpayer's favour or against him. If any rectification is made as prayed for, the same would get merged into the original order. Merely because the rectification application is rejected, the period of limitation to challenge the original assessment order cannot be said to begin from the date on which the original order was passed. Instead, the same would only begin from the date on which the rectification order is passed.
- Thus, when an appeal is preferred by a Taxpayer against the original assessment order, the period of limitation for filing an appeal shall be calculated from the date on which the rectification application was dismissed.

## CUSTOMS



## LEGISLATIVE UPDATES

### NOTIFICATION

82/2024-Customs (NT) <sup>17</sup>	Effective 20 November 2024, Notification No. 63/1994-Customs (NT) dated 21 November 1994 prescribing Land Customs Stations and Routes for import and export of goods by land or inland waterways has been amended to <i>inter alia</i> provide that clearance of specified class of goods (such as saree, handloom products, toiletries, cosmetics, plastic products, aluminium products, cookeries, stationery) shall be permitted only at the specified Border Haats.
83/2024-Customs (NT) <sup>18</sup>	Effective 21 November 2024, Dhanakya is added to the list of notified Inland Container Depots for unloading/ loading of imported/ exported goods (as the case may be).

<sup>9</sup>Dated 27 November 2024

<sup>10</sup>The document can be accessed by clicking [here](#)

<sup>11</sup>Dated 29 November 2024

<sup>12</sup>The e-invoice glossary can be accessed by clicking [here](#)

<sup>13</sup>The step-by-step guide can be accessed by clicking [here](#)

<sup>14</sup>Dated 28 November 2024

<sup>15</sup>Dated 28 November 2024

<sup>16</sup>Dated 7 October 2024

<sup>17</sup>Dated 20 November 2024

<sup>18</sup>Dated 21 November 2024

25/2024-Customs (ADD) <sup>19</sup>	Effective 22 November 2024, anti-dumping duty on import of Polyethylene Terephthalate resin under HSN 3907 6190 and 3907 6990 having an intrinsic viscosity of 0.72 decilitres per gram or higher when produced by Wankai New Materials Co. Ltd. is increased from USD 15.54 per metric tonne to USD 40.41 per metric tonne.
48/2024-Customs <sup>20</sup>	Effective 3 December 2024, Notification No. 32/2022-Customs <sup>21</sup> exempting imports of Petroleum Crude and Aviation Turbine Fuel (ATF) from the whole of the Additional Duty of Customs leviable under Section 3(1) of the CT Act, being equivalent to Special Additional Excise Duty (SAED) has been rescinded.

## CIRCULAR

24/2024-Customs <sup>22</sup>	Effective 15 December 2024, additional qualifiers <i>inter alia</i> prescribing the percentage ash content in imported Coking and Non-Coking coal would need to be declared at the time of filing import declarations.
25/2024-Customs <sup>23</sup>	The importers facing difficulties in the electronic filing of IGCR-3 monthly statement are permitted to file the same manually before the jurisdictional officers till 31 January 2025. The monthly statement shall be filed online from February 2025 onwards. Further, an excel utility will be made available by Directorate General of Systems by 15 December 2024 for online filing of ICGR 3/ ICGR 3A for present and past periods. The same may be completed latest by 31 January 2025.
26/2024-Customs <sup>24</sup>	<p>Clarifications on applicability of concessional duty under Customs (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 (IGCR):</p> <ul style="list-style-type: none"> <li>Unit registered under Manufacture and Other Operations in Warehouse (No.2) Regulations, 2019 (MOOWR) may simultaneously avail exemption under IGCR along with duty deferment under MOOWR, subject to fulfilment of conditions prescribed in Concessional Notification, IGCR and MOOWR.</li> <li>As regards interpretation of the expression '<i>for use in manufacture of cellular mobile phones</i>', it is clarified that the goods being imported by the intermediate goods manufacturer, being a MOOWR unit for further supply after some manufacturing/ value addition to the final manufacturer of Cellular mobile phones will be eligible for benefit of concessional rate of duty.</li> </ul>

## FOREIGN TRADE POLICY



## LEGISLATIVE UPDATES

### NOTIFICATION

40/2024-25 <sup>25</sup>	As per Section 111 read with the Fourth Schedule to the Finance (No.2) Act, 2024 <sup>26</sup> , the First Schedule of the CT Act was amended with effect from 1 October 2024 to align India's customs classification with WCO classification and for better identification of goods. Since the import policy as per the ITC HS (Schedule I - Import Policy) also refers to Customs Tariff, effective 26 November 2024, the DGFT has amended its Import Policy (ITC HS - Schedule I) along with the corresponding Policy Conditions, to align it with amended Customs Tariff.
41/2024-25 <sup>27</sup>	Effective 29 November 2024, Requirement of Compulsory Registration under Chip Imports Monitoring System (CHIMS) as per Policy condition No. 8 of Chapter 85 of ITC (HS), 2022, Schedule-1 (Import policy) has been 'Discontinued'.

<sup>19</sup>Dated 22 November 2024

<sup>20</sup>Dated 3 December 2024

<sup>21</sup>Dated 30 June 2022

<sup>22</sup>Dated 20 November 2024

<sup>23</sup>Dated 21 November 2024

<sup>24</sup>Dated 21 November 2024

<sup>25</sup>Dated 26 November 2024

<sup>26</sup>Dated 16 August 2024

<sup>27</sup>Dated 29 November 2024

## CENTRAL EXCISE/ SERVICE TAX/ VALUE ADDED TAX



### LEGISLATIVE UPDATES

#### NOTIFICATION

29 & 30 /2024-Central Excise <sup>28</sup> & 31/2024-Central Excise <sup>29</sup>	Special Additional Excise Duty (SAED) levied on production of Petroleum Crude and Aviation Turbine Fuel (ATF) and on export of Petrol and High-Speed Diesel Oil (HSD) has been withdrawn. Similarly, Road and Infrastructure Cess (RIC) levied on export of Petrol and HSD has been withdrawn.
01/2024-Central Excise (NT) <sup>30</sup>	Pursuant to the withdrawal of various Excise Duties levies on Petroleum Crude, Petrol, HSD and ATF, consequent changes have been made to Rules 18 and 19 of the Central Excise Rules, 2017 with effect from 3 December 2024.

### JUDICIAL UPDATES

#### Supreme Court allows CENVAT Credit of Excise Duty paid on mobile tower, parts thereof and prefabricated buildings M/s. Bharti Airtel Ltd. Vs. The Commissioner of Central Excise, Pune [TS-551-SC-2024-NT]

##### Issue

- Whether CENVAT Credit of Excise Duty paid on mobile tower, parts thereof and prefabricated buildings (PFBs) ('relevant items') is available to Mobile Service Providers (MSPs)?

##### Ratio

- Definition of 'goods':** The relevant items under consideration neither fall within the definition of actionable claim or money, nor do they fall within the inclusive part of the definition of 'goods' under Section 2(7) of the Sale of Goods Act, 1930.
- Although the relevant items appear to be immovable property at first blush, the same may not be decisive to indicate the real character of these items. As per the settled law, the following tests have been laid down by Supreme Court to determine whether an item would be a movable or immovable property:
  - Nature of Annexation:** If a property is so attached that it cannot be removed/ relocated without causing damage to it, it is an indication that it is an immovable property.
  - Object of Annexation:** If the attachment is for permanent beneficial enjoyment of the land (as against facilitating the use of item itself), the property will be an immovable property.
  - Intendment of the Parties:** The intention behind attachment, express or implied, can be determinative of the nature of the property.
  - Functionality Test:** If an article is fixed to the ground to enhance operational efficiency of the article and for making it stable/ wobble-free, it is an indication that such fixation is for the benefit of the article and hence, movable property.
  - Permanency Test:** If the property can be dismantled and relocated without any damage, then the said property can be considered as movable.
  - Marketability Test:** If the property, even if attached to earth or to an immovable property can be removed and sold in the market, it can be said to be a movable property.
- Relevant items - Whether movable property or immovable property:**
  - Mobile tower is attached and fastened to the earth/ building to provide stability and to make antennas unshakable due to wind, rain or any other external forces.
  - Mobile tower, after being assembled and fixed to earth/ building can be dismantled without any change in the nature of tower and can be removed and shifted to any other location as per the needs and requirements and can also be resold in the market. Although dismantling tower may entail some damages, it will be on cables and no damage will be caused to towers.
  - Towers when fixed to the earth/ building/ civil structure by nuts and bolts do not get assimilated with the earth/ building permanently. Attachment of towers to earth/ building is not for the benefit of land/ building but for better functioning of antennas fixed on towers.
  - Similar position as highlighted above in respect of towers is applicable in respect of PFBs.

<sup>28</sup>Dated 2 December 2024

<sup>29</sup>Dated 3 December 2024

<sup>30</sup>Dated 3 December 2024

- Considering the above, the relevant items are movable properties and hence, 'goods'. Consequently, clarification provided by Circular bearing F. No. 137/315/2007-CX.4 dated 26 February 2008 *inter alia* providing that goods used for erecting towers are not chargeable to Excise Duty would not be enforceable and hence, liable to be withdrawn.
- **Relevant items - Whether classified as 'capital goods':**
  - Considering that the relevant items on their own are not 'capital goods' within the scope of Rules 2(a)(A)(i) and 2(a)(A)(ii) of CCR, the issue that must be examined is whether these goods can be considered as 'capital goods' under Rule 2(a)(A)(iii) of CCR by virtue of them being accessories of any of the 'capital goods' under Rules 2(a)(A)(i) or 2(a)(A)(ii) of CCR.
  - **Relevant items - Whether classified as an 'accessory':**
    - On perusal of the dictionary meaning of the term 'accessory', it appears that any item which adds to the beauty, convenience, or effectiveness of some other items can be said to be accessory of that other thing and it may or may not be essential for functioning of main machinery. Without tower, antenna cannot effectively function and hence, tower is to be considered as an accessory of antenna. Similarly, PFBs enhance the efficacy and functioning of mobile antennas and BTS and hence, it is an accessory to antenna and BTS.
    - Although the Supreme Court in *Saraswati Sugar Mills*<sup>31</sup> had held that anything required to make the goods a finished item can be described as a component/ part of the finished item, the same cannot be the only criterion to determine as to what amounts to component of another article. For any article to be considered as a component, it does not necessarily mean that it has to be consumed/ used up for producing the said another article as in the case of a manufacturing process. As a result, a component of any good would also mean to include those which make the good fully functional and make such a good more effective.
  - Since both antenna and BTS are 'capital goods' since they fall under Chapter 85, the relevant items can be considered as accessories to such 'capital goods'. Consequently, the relevant items would be classified as 'capital goods' as per Rule 2(a)(A)(iii) of CCR.
- **Relevant items - Whether inputs (Alternative Argument):**
  - Even if the definition of 'input' *qua* output service may not be explained in an expansive manner as in the case of manufacture of final product under Rule 2(k)(i), the definition of 'input' with reference to providing output service under Rule 2(k)(ii) need not be given a restrictive meaning by holding that tower is not used directly for transmission of signal.
  - Since the subject matter is same i.e., what amounts to 'input', though the end use is for two products, one tangible (final manufactured product) and the other intangible (output service), applying similar tests to determine what amounts to 'input' would be permissible.
  - The link between antenna and tower is almost inseparable for effective functioning of antenna for providing mobile telecommunication service and it cannot be said that the nexus between antenna and tower is remote. Accordingly, the relevant items would also qualify as 'inputs' under Rule 2(k) of CCR.

## Salaries paid to a seconded overseas employee by the Indian Company is leviable to Service tax

### *M/s. Nissan Motors India Pvt. Ltd. Vs. The Commissioner of GST & Central Excise [TS-567-CESTAT-2024-ST]*

#### Issue

- Whether part of salary paid by the Taxpayer to secondees in India in Indian Rupees will form part of 'consideration' under Section 67 of the Finance Act, 1994 (Finance Act) towards Manpower Recruitment or Supply Agency (MRSA) services and whether such amount will form part of 'gross amount charged' for arriving at the taxable value<sup>32</sup>?

#### Ratio

- There was difference in opinion between the members of CESTAT. The gist of the findings of the Members of CESTAT, as per the interim order dated 11 December 2023, are as under:
  - **Member (Judicial)**
    - As per Section 67 of Finance Act, only such expenses and costs charged by service provider can be included in the taxable value. Thus, costs incurred which are not charged cannot form part of the consideration and cannot be included in the taxable value.
    - CESTAT in *Neyveli Lignite Corporation Ltd.*<sup>33</sup> considered the same issue and held that if salary is paid directly and borne by the assessee (and not charged), the said amount cannot be included in the taxable value and the Service tax demand cannot sustain.
    - While CESTAT in *M/s. Renault Nissan Automotive India Pvt. Ltd.*<sup>34</sup> had followed the decision in *M/s. Northern Operating Systems Pvt. Ltd.*<sup>35</sup>, the decision in *Neyveli Lignite Corporation Ltd. (supra)* and *M/s. Boeing India Defence Pvt. Ltd.*<sup>36</sup> were not brought to CESTAT's notice. Hence, the CESTAT decision in *Renault Nissan Automotive India Pvt. Ltd. (supra)* is *per incuriam* and hence, not applicable.
    - In the absence of any evidence indicating suppression of facts with intent to evade payment of Service tax, invocation of extended period of limitation as well as imposition of penalties are not warranted.

<sup>31</sup>*Saraswati Sugar Mills Vs. Commissioner of Central Excise, Delhi - III [2014 (15) SCC 625]*

<sup>32</sup>Period under consideration - October 2008 to January 2014

<sup>33</sup>*Neyveli Lignite Corporation Ltd. Vs. Commissioner of GST and Central Excise, Trichy [2018 (1) TMI 1055 - CESTAT Chennai]*

<sup>34</sup>*M/s. Renault Nissan Automotive India Pvt. Ltd. Vs. Commissioner of GST & Central Excise [2023 (7) TMI 635 - CESTAT Chennai]*

<sup>35</sup>*CC, CE & ST, Bangalore (Adjudication) and Ors. Vs. M/s. Northern Operating Systems Pvt. Ltd. [2022 (5) TMI 967 - Supreme Court]*

<sup>36</sup>*M/s. Boeing India Defence Pvt. Ltd. Vs. Principal Commissioner of Central Tax, New Delhi [Final Order No. 50638-50639/2023]*

o **Member (Technical)**

- Any amount paid or payable to secondee for his service, if paid/ payable directly or indirectly only represents ‘consideration’ for taxable MRSA service provided/ to be provided by overseas supplier because unless the entire amount is paid, the secondment arrangement would not have taken place, and the agreement would not be operable.
- The contention of the Taxpayer that any cost or expense reimbursed does not represent the gross value of taxable service and cannot be a consideration for charging Service tax is contrary to the ratio laid down in **Norther Operating Systems Pvt. Ltd. (supra)**.
- The consideration paid by the Taxpayer to the overseas supplier was a part of a consolidated package which he has no power to change and if any part were varied, the service provider could sue the Taxpayer for breach of agreement. Merely because the consideration was split and paid as salary of the secondee as per the formula and desire of the overseas service provider, it cannot affect the nature of payment. The tax authorities cannot ignore the legal character of the consideration.
- Thus, services of the secondee cannot be *vivisected* and held to be rendered in parts, *dehors* the agreement. The Taxpayer has failed to establish their relationship with the secondee as an employer-employee relationship.
- The fact that the decision in **Neyveli Lignite Corporation (supra)** was not brought to the notice of CESTAT while deciding in **Renault Nissan Automotive India Pvt. Ltd. (supra)** is of no consequence as former ruling was delivered in the peculiar facts of that case and did not concern a foreign manpower supplier.
- In the normal course, TDS cannot be held to be a ‘consideration’ for the service unless specifically mandated/ deemed by law. Hence, in case such amounts have entered into the calculation of value, the same should be deleted and tax liability should be reworked.
- The issue regarding taxability of MSRA has been a complex one and has found clarity only after ruling in **Northern Operating Systems Pvt. Ltd. (supra)**. Hence, invocation of extended period of limitation and imposition of penalty is unjustified.

Considering the above difference of opinion, the matter was referred to the Third Member.

- In light of the aforesaid background, the Third Member, *vide* order dated 7 November 2024 had held that since the issue involved in the present case has also been considered by the Division Bench of CESTAT, Chennai in **Renault Nissan Automotive India Pvt. Ltd. (supra)**, the opinion expressed by Member (Technical) is legally correct. Accordingly, the third member concurred with the views adopted by Member (Technical).
- As regards issues pertaining to Service tax liability on TDS component, invocation of extended period of limitation and imposition of penalties, since there was no difference in opinion, the demands pertaining to these issues were answered in Taxpayer’s favour as under:
  - o Service tax demand would be limited to normal period of limitation.
  - o Imposition of penalties were set aside.
  - o Service tax demands pertaining to TDS component should be deleted.

## INDIRECT TAX NEWS FLASH



The Hindu (3 December 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">GST on cigarettes, tobacco, aerated beverages may be hiked to 35%; GST Council decision on Dec 21</a></li> </ul>
The Hindu-BusinessLine (4 December 2024 & 3 December 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">Aerated Beverage industry raises concerns over potential hike in GST, says high taxation is a bottleneck for growth</a></li> <li>▪ <a href="#">GST rate overhaul: GoM to propose revisions for 150 items, report on Dec 21</a></li> </ul>
Financial Express (4 December 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">Higher GST on sin goods to offset losses from insurance</a></li> </ul>
Economic Times (2 December 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">GST e-invoicing: GSTN releases list of 5 approved mobile apps for fast verification of GST invoices, easy input tax credit claim</a></li> <li>▪ <a href="#">Cost of health, life insurance to come down if GST Council decides to reduce taxes on premium: FM</a></li> <li>▪ <a href="#">55th GST Council Meeting: Reforms in inverted duty structure awaited</a></li> </ul>
Business Standard (1 December 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">GST collection rises by 8.5% to over Rs 1.82 trillion in November</a></li> </ul>

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For any content related queries, you may please write to the service line experts at [accountingadvisory@bdo.in](mailto:accountingadvisory@bdo.in)

For any other queries or feedback, kindly write to us at [marketing@bdo.in](mailto:marketing@bdo.in)

## BDO IN INDIA OFFICES

### Ahmedabad

Westgate Business Bay, Floor 6  
Office No. 601, Block A, S.G. Highway  
Makarba, Ahmedabad 380051, INDIA

### Bhopal

Floor 3, Pradhan Business Center  
Ansal Pradhan Enclave, E 8 Arera  
Colony Near Dana Pani Square,  
Bhopal 462026, INDIA

### Coimbatore

Pacom Square, Floor 3, 104/1, Sakthi  
Main Road, Bharathi Nagar, Ganapathy  
Coimbatore 641006, INDIA

### Goa

BIZ - Nest, Floor 7  
A Wing, Sunteck Corporate Park  
Opp. Shram Shakti Bhavan, Patto  
Panaji, Goa 403001, INDIA

### Kolkata

Floor 4, Duckback House  
41, Shakespeare Sarani  
Kolkata 700017, 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 400063, INDIA

### Vadodara

1008, Floor 10, "OCEAN", Sarabhai  
Compound, Nr. Centre Square Mall,  
Dr. Vikram Sarabhai Marg Vadodara  
390023, INDIA

### Bengaluru - Office 1

Prestige Nebula, Floor 3  
Infantry Road  
Bengaluru 560001, INDIA

### Chandigarh

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

### Delhi NCR - Office 1

Magnum Global Park, Floor 21, Archview  
Drive, Sector 58, Golf Course Extn Road  
Gurugram 122011, INDIA

### Hyderabad

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

### Mumbai - Office 1

The Ruby, Level 9, North West &  
South East Wings, Senapati Bapat Marg  
Dadar (W), Mumbai 400028, INDIA

### Pune - Office 1

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

### Bengaluru - Office 2

SV Tower, No. 27, Floor 3 & 4  
80 Feet Road, 6th Block, Koramangala  
Bengaluru 560095, INDIA

### Chennai

Olympia Cyberspace, Floor 10, Module 4  
No: 4/22 Arulayiammanpet, SIDCO Industrial  
Estate Guindy, Chennai 600032, INDIA

### Delhi NCR - Office 2

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

### Kochi

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

### Mumbai - Office 2

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

### Pune - Office 2

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

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