

# INDIRECT TAX DIGEST

20 September 2024

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## GOODS & SERVICES TAX



### LEGISLATIVE UPDATES

#### PRESS RELEASE

ID 2053233 <sup>1</sup>	The 54th GST Council meeting was held on 9 September 2024 in New Delhi. During the meeting, the GST Council had inter alia obtained a status report from the Group of Ministers (GoM) on rate rationalisations and real estate. Further, GoM was constituted to examine various issues pertaining to life and health insurance and to study the future of GST Compensation Cess, which would submit its report by 31 October 2024. Further, various clarifications and GST rate reductions were also recommended. <sup>2</sup>
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#### ADVISORY

GSTN Advisory <sup>3</sup>	<i>Vide</i> Notification No. 12/2024-Central Tax dated 10 July 2024, the Government had reduced the threshold limit for reporting of invoice-wise details of inter-state taxable outward supplies to unregistered dealers from INR 2,50,000 to INR 1,00,000. In this regard, GSTN has released an advisory providing that it is in the process of developing the functionality on the GST portal. Till such time, the taxpayers have been advised to report invoice-wise details of only such supplies which exceed the earlier threshold limit of INR 2,50,000.
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#### NOTIFICATION

SO448-Bihar <sup>4</sup> and 03/2024-25 - Karnataka <sup>5</sup>	Facilitation centres and their addresses have been notified for the purpose of biometric-based Aadhaar authentication by taking photograph of the applicant and verification of original copy of documents uploaded with the registration application.
S.O. 451-Bihar <sup>6</sup>	The qualification criteria for appointment as a Technical Member (State) in the state benches of the Goods and Services Tax Appellate Tribunal has been relaxed, for a period of ten years, from 'completion of 25 years of service in group A, or equivalent' to 'an officer of the Commercial Tax Department of Bihar, who has completed at least twenty-five years of service in the Government, as Gazetted Officer'.

<sup>1</sup> Dated 9 September 2024

<sup>2</sup> Click [here](#) to access our alert on the Recommendations of the 54th Council Meeting

<sup>3</sup> Dated 3 September 2024

<sup>4</sup> Dated 4 September 2024

<sup>5</sup> Dated 5 September 2024

<sup>6</sup> Dated 12 September 2024

## CIRCULARS

230/24/2024-GST <sup>7</sup>	<p>Clarification in relation to services provided by an advertising company to a foreign client -</p> <ul style="list-style-type: none"> <li>▪ In cases where a foreign client enters into a comprehensive agreement with an advertising company, which in turn enters into an arrangement with media company owners, the advertisement company acts on a principal-to-principal basis and cannot be considered as an 'intermediary' (except where the advertising company merely acts as an agent of the foreign client and the media company owner directly raises an invoice to the foreign client).</li> <li>▪ Even if a representative of the foreign client is based in India, including a subsidiary or related person of the said foreign client, and interacts with the advertising company on behalf of the said foreign client, the said representative cannot be considered a recipient of the service if the agreement is between the foreign client and the advertising company and the foreign client is liable to pay consideration. Similarly, the target audience based in India cannot be considered as the recipient of the service.</li> <li>▪ Place of supply of advertisement services will be determined as per Section 13(2) of the Integrated Goods and Services Tax Act, 2017 (IGST Act) and will not be determined as per Section 13(3)(a) or 13(3)(b) of the IGST Act.</li> </ul>
231/25/2024-GST <sup>8</sup>	<ul style="list-style-type: none"> <li>▪ ITC on demo vehicles is not blocked under Section 17(5)(a) of the Central Goods and Services Tax Act, 2017 (CGST Act) since it is covered under the exclusion clause (a) of the said section and hence, ITC on such vehicles would be available to the dealer.</li> <li>▪ Availability of ITC on demo vehicles is not affected by way of capitalisation of such vehicles in the books of accounts of the authorised dealers, subject to other provisions of the CGST Act.</li> </ul>
232/26/2024-GST <sup>9</sup>	<p>Clarifications with respect to services provided by data hosting service providers to its overseas cloud computing service providers:</p> <ul style="list-style-type: none"> <li>▪ Such services cannot be considered as 'intermediary services'.</li> <li>▪ Even in cases where some hardware is provided by the recipient to the supplier, the same cannot be considered as services provided in relation to the goods "made available" by the recipient.</li> <li>▪ Further, such services cannot be considered as the services provided directly in relation to an immovable property or physical premises.</li> <li>▪ In view of the above, the place of supply of such services cannot be determined as per Sections 13(8)(b) / 13(3)(a) / 13(4) of the IGST Act. Instead, the same would be covered under the general provision i.e., Section 13(2) of the IGST Act. Accordingly, the place of supply of such service would be the location of recipient of service.</li> </ul>
233/27/2024-GST <sup>10</sup>	<ul style="list-style-type: none"> <li>▪ It is clarified that where the inputs were initially imported without payment of IGST and GST Compensation Cess (Cess) by availing benefits under Notification Nos. 78 &amp; 79/2017-Customs dated 13 October 2017, but subsequently, IGST and Cess on such imported inputs are paid at a later date, along with interest, and the Bill of Entry in respect of such imports is reassessed to this effect, then the IGST paid on exports of goods, being refunded to the said exporter shall not be considered to be in contravention of provisions of sub-rule (10) of rule 96 of CGST Rules.</li> </ul>
08/2024 - Tamil Nadu <sup>11</sup>	<p>The Tamil Nadu Goods and Services Tax Department has issued the guidelines with respect to the adjudication proceedings <i>inter alia</i> highlighting the qualities of a good GST order and the general contents expected in a show cause notice and points to be noted while drafting and issuing the adjudication orders.</p>

<sup>7</sup> Dated 10 September 2024  
<sup>8</sup> Dated 10 September 2024  
<sup>9</sup> Dated 10 September 2024

<sup>10</sup> Dated 10 September 2024  
<sup>11</sup> Dated 29 August 2024

## GSTN UPDATE

GSTN Update <sup>12</sup>	GSTN is developing a new functionality viz., the Invoice Management System (IMS) to streamline the process of invoice reconciliation for taxpayers. GSTN has released an alert highlighting the salient features of the new functionality. <sup>13</sup> Draft manual on the IMS functionality has also been issued. <sup>14</sup>
GSTN Update <sup>15</sup>	GSTN has issued an update that the functionality to report the opening balance of Electronic Credit Reversal and Reclaimed Statement for the period up to July 2023 or quarter ending June 2023 is made available during the period starting from 15 September 2024 to 31 October 2024. A detailed advisory has been issued in this regard. <sup>16</sup>

## JUDICIAL UPDATES

### An appeal cannot be dismissed solely for non-filing of certified copy of the order appealed against

*M/s. AP Machine Tools Vs. Additional Commissioner, Grade-2 and Anr. [2024 (8) TMI 1317 (All.)]*

#### Issue

- Whether an appeal can be dismissed due to non-filing of a certified copy of the order appealed against?

#### Ratio

- The Allahabad High Court in *Enkay Polymers Vs. State of U.P. and Ors. [2024 (5) TMI 917 (All.)]* and *M/s. Jai Prakash Shiv Charan Bidi Vs. Commissioner, Commercial Taxes [2024 (4) TMI 418 (All.)]* had held that non-filing of certified copy within the time in which the appeal is filed through electronic mode, is only a technical error and on this ground the appeal may not be dismissed on account of delay.
- Accordingly, the Impugned Order dismissing the appeal filed by the Taxpayer without considering the merits of the case is unsustainable and hence, set aside. The matter was remanded back to the first appellate authority to decide the appeal on its own merit by a reasoned and speaking order.

### Circulars issued by the Central Government are not applicable to the State GST officers unless the State Government adopts the Circular by making a declaration

*M/s. Atulya Minerals Vs. Commissioner of State Tax, Cuttack and Anr. [2024 (8) TMI 1381]*

#### Issue

- Whether the Deputy Commissioner of State Tax is empowered to pass an order for blocking ITC under Rule 86A(1) of the Orissa Goods and Service Tax Rules, 2017 (OGST Rules)?
- Whether Circulars issued by the Central Government are binding on the State GST officers?

#### Ratio

- Under the OGST Rules, an officer not below the rank of Assistant Commissioner is entitled to pass an order for blocking ITC. Since the Deputy Commissioner is above the rank of the Assistant Commissioner, he shall have the jurisdiction to pass an order for blocking ITC under Rule 86A of the OGST Rules.
- Circulars issued by the Government of India *ipso facto* are only applicable to the Central GST officers and not to the State GST officers unless the said circular is adopted by the State Government by making a declaration. However, the Taxpayer has not placed any material on record to show that the Circular dated 2 November 2021 has been adopted by the State Government.
- In view of the above, the Taxpayer's contention that the Impugned Order is issued by an officer not having jurisdiction is unsustainable in law.

### Tax cannot be demanded for the past period regularised on 'as is where is' basis

*J.K. Papad Industries and Anr Vs Union of India and Ors. [TS-568-HC(GUJ)-2024-GST]*

#### Historical Background

- An application was filed before the Gujarat Authority for Advance Ruling (AAR) seeking clarification on the applicable rate of GST on 'Papad' of different shapes and sizes which were commonly known as unfried fryums. The AAR in *Jayant Snacks and Beverages Pvt. Ltd. [2022 (56) GSTL 330 (AAR - GUJ)]* had unfried fryums would be covered by the term 'Papad' classifiable under HSN 2106 9099 attracting GST @ 18%.

<sup>12</sup> Dated 3 September 2024

<sup>13</sup> Our alert on the GSTN update can be accessed by clicking [here](#).

<sup>14</sup> Click [here](#) to access the

draft manual on IMS  
<sup>15</sup> Dated 17 September 2024

<sup>16</sup> Click [here](#) to access the

detailed advisory

- Against this, an appeal was filed before the Gujarat Appellate Authority for Advance Ruling (GAAAR) wherein it was held that the aforesaid product merits classification under HSN 1905 9040 and not under HSN Code 2106 9099 (**[2022 (56) GSTL 439 App. AAR - Guj.]**).
- In the 48th GST Council meeting, it was clarified that the snack pellets (such as ‘fryums’), which are manufactured through the process of extrusion, are appropriately classifiable under HSN code 1905 9030, which covers goods with description ‘Extruded or expanded products, savoury or salted’, and thereby attract GST @ 18%.
- Subsequently, the 50th GST Council meeting had *inter alia* recommended that supply of uncooked/un-fried extruded snack pellets, by whatever name called, falling under CTH 1905 will attract GST @ 5% with effect from 27 July 2023. Further, extruded snack pellets in ready-to-eat form will continue to attract GST @ 18%. Considering the doubts faced by the industry, it was recommended that the issue pertaining to the applicable GST rate on un-fried or un-cooked snack pellets, by whatever name called, manufactured through process of extrusion for past period up to 27 July 2023 will be regularised on ‘as is where is’ basis. In this regard, CBIC had issued Circular No. 200/12/2023-GST dated 1 August 2023.

#### Issue

- Whether the show cause notice can be issued demanding GST @ 18% on unfried/ uncooked pellets for the period prior up to 27 July 2023?

#### Ratio

- As per the recommendations of the 50th GST Council as well as the Circular, it is undisputed that both the GST Council and the CBIC were of the opinion to regularise the issue for the past period on ‘as is where is’ basis, meaning thereby whatever situation was prevailing with regard to the status of payment of GST by the Taxpayer shall continue to prevail up to 22 July 2023. Since the Taxpayers have claimed their product to be exempt from the levy of GST, the Taxpayers cannot be subjected to a levy of GST in order to regularise their returns which have been filed at Nil rate.
- The tax authorities have misinterpreted the words ‘as is’ basis by issuing the Impugned Notices to levy GST @ 18% on HSN Code 1905 9030 ignoring the binding decision of the GAAAR.
- Considering the above, the writ petitions are allowed, and the Impugned Notice is quashed and set aside. The tax authorities are directed to regularise the past returns filed by the Taxpayer on ‘as is’ basis accepting the same as it is filed at Nil rate up to 22 July 2023.<sup>17</sup>

## CUSTOMS



## LEGISLATIVE UPDATES

### NOTIFICATION

42/2024-Customs <sup>18</sup>	Effective 7 September 2024, N/N 26/2011-Customs dated 1 March 2011 exempting the work of art imported for exhibition in a public museum or national institution has been rescinded.
43/2024-Customs <sup>19</sup>	<p>Various notifications prescribing the effective rate of customs duty have been amended. The key changes made by this notification are as under:</p> <ul style="list-style-type: none"> <li>▪ Extend the specified condition of exemption to imports of Yellow Peas (HS 0713 1010) to bill of lading issued on or before 31 December 2024;</li> <li>▪ An export duty of 20% is imposed on export of Onions (HS 0703 10);</li> <li>▪ Applicable rate of Basic Customs Duty and Agriculture and Infrastructure Development Cess is modified on crude and refined edible oils.</li> </ul>

<sup>7</sup> Internal Note: While the judgement refers to the date as 22 July 2023, we believe that the same will be 27 July 2023 being the date till which the liability for the past period was regularised by the Circular.

<sup>18</sup> Dated 6 September 2024

<sup>19</sup> Dated 13 September 2024

04/2024- Customs (CVD) <sup>20</sup>	Effective 10 September 2024, Countervailing duty has been imposed on 'welded stainless steel pipes and tubes' falling under HSN codes 7304 1110, 7304 1190, 7304 4100, 7304 5110, 7304 9000, 7305 1129, 7305 9099, 7306 1100, 7306 2100, 7306 2919, 7306 3090, 7306 4000, 7306 5000, 7306 6100, 7306 6900, 7306 9011, 7306 9019 and 7306 9090, originating in or exported from China PR or Vietnam.
05/2024-25- Customs (CVD) <sup>21</sup>	Effective 11 September 2024, Countervailing duty has been imposed on 'Atrazine Technical' falling under HSN codes 3808 9199, 3808 9390 or 3808 9990, originating in or exported from China PR.
57/2024- Customs (NT) <sup>22</sup> and Circular 12/2024- Customs <sup>23</sup>	Sea Cargo Manifest and Transshipment Regulations, 2024 have been amended. The relevant dates for implementation of these regulations in a phased manner have been prescribed.
60/2024- Customs (NT) and Circular 15/2024- Customs <sup>24</sup>	CBIC has amended the Courier Imports and Exports (Electronic Declaration and Processing) Regulations, 2010 which will enable exporters to claim Duty Drawback, Remission of Duties and Taxes on Exported Products (RoDTEP) and Rebate of State and Central Taxes and Levies (RoSCTL) benefits for exports made through courier mode. In this regard, CBIC has issued a notification amending the aforesaid regulations. Further, a Circular has also been issued inter alia explaining the said amendments and informing the stakeholders about the modalities involved therein.

## CIRCULAR

13/2024- Customs <sup>25</sup>	Effective 17 September 2024, CBIC has decided that Circular No. 11/2024-Customs <i>inter alia</i> pertaining to implementation of automation in the Customs <sup>26</sup> (Import of Goods at Concessional Rate of Duty or for Specified End Use) Rules, 2022 will be implemented in respect of Export Oriented Units.
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## INSTRUCTION

20/2024- Customs <sup>27</sup>	It has been clarified that implicating Customs Brokers as co-noticee in a routine manner, in matters involving interpretation of statute, must be avoided unless the element of abetment of the Customs Brokers in the investigation is established by the investigating authority. Further, the element of abetment should be clearly elaborated in the Show Cause Notice issued for the offence case under the Customs Act, 1962. As regards suspension of licenses of Customs Brokers, Instruction No. 24/2023 dated 18/07/2023 shall continue to be followed by the customs authorities.
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## FOREIGN TRADE POLICY



## LEGISLATIVE UPDATES

### NOTIFICATION

25/2024 <sup>28</sup>	The Annual SCOMET Update - 2024 has been notified to amend Appendix 3 (SCOMET Items) to Schedule-2 of ITC (HS) Classification of Export and Import Items, 2018.
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26/2024-25 <sup>29</sup>	Forest, Environment & Climate Change Department, Government of Odisha has been allowed an additional time of 12 months for Export of Red Sanders Heart Wood in log form.
27/2024-25 <sup>30</sup>	Import of Raw Pet Coke and Calcinated Pet Coke shall be permitted to cater entirely to the domestic needs of aluminium industry and any other industries.
28/2024-25 <sup>31</sup>	Effective 13 September 2024, the Minimum Export Price condition on export of Onions under ITC(HS) Code 0703 1019 is removed.
29/2024-25 <sup>32</sup>	Effective 13 September 2024, Import of Yellow Peas under ITC(HS) Code 0713 1010 is “Free” without the Minimum Import Price condition and without Port Restriction, subject to registration under online Import Monitoring System, for all import consignments where Bill of Lading (Shipped on Board) is issued on or before 31 December 2024.

## PUBLIC NOTICE

19/2024-25 <sup>33</sup>	The Export Obligation Period with pre-import condition from the date of clearance of each import consignment by Customs Authority under Appendix-4J has been rationalised for various products inter alia including Silk in any form and natural rubber.
20/2024-25 <sup>34</sup> and 23/2024-25 <sup>35</sup>	Public Notice No. 05/2024 <sup>36</sup> is kept in abeyance till 31 October 2024 for inviting suggestions/ comments on the proposed revision of wastage norms.
21/2024-25 <sup>37</sup>	Effective 30 August 2024, M/s. Oriental Chambers of Commerce and Industry is delisted from Appendix 2E of Foreign Trade Policy, 2023 for issuing certificate of origin (non-preferential).
22/2024-25 <sup>38</sup>	The quantity of 8,606 Metric Tonnes Raw Value of raw cane sugar to be exported to the United States of America under the Tariff Rate Quota scheme from 1 October 2024 to 30 September 2025 has been notified.

## TRADE NOTICE

15/2024-25 <sup>39</sup>	The revised wastage norms for gold/ silver/ platinum jewellery are proposed by DGFT. In this regard, inputs and comments are invited from various stakeholders.
16/2024-25 <sup>40</sup> and 17 /2024-25 <sup>41</sup>	The Interest Equalisation Scheme for Pre and Post shipment Rupee Export Credit is further extended for one month i.e. up to 30 September 2024 (earlier 31 August 2024). Further, annual net subvention amount is capped at INR 0.10bn per IEC for a given financial year, accordingly a cap of INR 0.05bn per Importer Exporter Code (IEC) for MSME Manufacturers is imposed till 30 September 2024 for the financial year starting from 1 April 2024. As regards Manufacturer Exporters and Merchant Exporters, the cap is INR 0.025bn till 30 June 2024.

<sup>29</sup> Dated 3 September 2024  
<sup>30</sup> Dated 4 September 2024  
<sup>31</sup> Dated 13 September 2024

<sup>32</sup> Dated 13 September 2024  
<sup>33</sup> Dated 29 August 2024  
<sup>34</sup> Dated 29 August 2024

<sup>35</sup> Dated 12 September 2024  
<sup>36</sup> Dated 27 May 2024  
<sup>37</sup> Dated 30 August 2024

<sup>38</sup> Dated 3 September 2024  
<sup>39</sup> Dated 29 August 2024  
<sup>40</sup> Dated 31 August 2024

<sup>41</sup> Dated 17 September 2024



## CENTRAL EXCISE/ SERVICE TAX/ VALUE ADDED TAX



### LEGISLATIVE UPDATES

#### NOTIFICATION

21/2024-Central Excise <sup>42</sup> and 25/2024-Central Excise <sup>43</sup>	Effective 31 August 2024, Special Additional Excise Duty on petroleum crude has been reduced from INR 2,100 per tonne to INR 1,850 per tonne. Further, effective 18 September 2024, the aforesaid rate of Special Additional Excise Duty has been reduced to 'Nil'.
22, 23 and 24/2024-Central Excise <sup>44</sup>	Effective 3 September 2024, the relevant entry in Notification No. 18/2022-Central Excise dated 19 July 2022 <i>inter alia</i> imposing Special Additional Excise Duty on Aviation Turbine Fuel is bifurcated into 2 separate entries viz., 'Aviation Turbine Fuel, when cleared for export to countries other than Bhutan' and 'Aviation Turbine Fuel, when cleared for export to Bhutan'. Similar changes are made to Notification No. 04/2022-Central Excise (levying Special Additional Excise Duty) and Notification No. 10/2022-Central Excise (levying Additional Duty of Excise) both dated 30 June 2022 in respect of 'Motor Spirit commonly known as petrol' and 'High-Speed Diesel Oil'. However, there is no change in the effective rate of duty on account of these amendments. Further, the restriction as to the applicability of Notification 10/2022-Central Excise only to goods cleared for export has been omitted.

#### TRADE NOTICE

Memo-578/ST-6 <sup>45</sup>	Criteria for selection of cases for scrutiny assessment under Rule 27(2) of the Haryana Value Added Tax Rules, 2003, have been prescribed.
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## INDIRECT TAX NEWS FLASH



The Hindu-BusinessLine (16 Sept 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">Growth of GST compensation cess outpaces overall GST in FY24</a></li> </ul>
The Deccan Herald (16 Sept 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">The 'as is where is basis' GST puzzle</a></li> </ul>
News18 (16 Sept 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">GST Council Initiates Review of Health, Life Insurance Tax Rates; GoM to Submit Report by Oct 30</a></li> </ul>
The Hindu (12 and 15 Sept 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">Demands of hotels on GST on food items being studied: Finance Minister</a></li> <li>▪ <a href="#">Group of Ministers to review tax rates on health, life insurance</a></li> </ul>
Money Control (16 Sept 2024)	<ul style="list-style-type: none"> <li>▪ <a href="#">FinMin likely to address Customs Act classification in telecom, auto equipment</a></li> </ul>

<sup>42</sup> Dated 30 August 2024

<sup>45</sup> Dated 4 September 2024

<sup>43</sup> Dated 17 September 2024

<sup>44</sup> Dated 2 September 2024

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For any content related queries, you may please write to the service line experts at [taxadvisory@bdo.in](mailto:taxadvisory@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, Makarba  
Ahmedabad, Gujarat 380051, INDIA

### Bengaluru - Office 1

Prestige Nebula, 3rd Floor,  
Infantry Road,  
Bengaluru 560001, 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

Olympia Cyberspace, Floor 10,  
Module 4, No: 4/22,  
Arulayiammanpet, SIDCO Industrial  
Estate, Guindy, Chennai - 600 032

### Coimbatore

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

### 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, Patta 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 400063, INDIA

### Mumbai - Office 4

The Ruby, Level 9, South East Wing  
Senapati Bapat Marg, Dadar (W)  
Mumbai 400028, 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 Bungalow,  
Chowk, Model Colony, Shivaji Nagar  
Pune 411016, INDIA

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