

INDIRECT TAX WEEKLY DIGEST

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GOODS & SERVICES TAX

JUDICIAL UPDATES

HIGH COURT

REFUND APPLICATION DUE TO SUBMISSION OF INADEQUATE DOCUMENTS

Facts of the case

- M/s. Omjay EV Limited (Taxpayer) is inter alia engaged in the manufacturing and sale of e-vehicles. The Taxpayer suffered GST @ 5%, 12%, 18% and 28% on procurement of inputs used in the manufacturing and supply of Electric Vehicles, which were subject to GST @ 5%.
- Due to the higher GST rate on procurement of inputs as against the lower GST rate on outward supply resulted in the accumulation of input tax credit (ITC) on account of Inverted Duty Structure (IDS). In some instances, the spare parts purchased by the Taxpayer were supplied as such and hence, such cases did not result in the accumulation of ITC.
- The Taxpayer applied for a refund of unutilized ITC on account of IDS for the period December 2021 to January 2022 (relevant period) for INR 22.3mn, as prescribed under section 54(3) of the Central Goods and Services Tax Act, 2017 (CGST Act). The Taxpayer also submitted requisite documents supporting the refund claim as stipulated under in Rule 89(5) of the Central Goods and Services Tax Rules, 2017 (CGST Rules) and Column No. 5 of CBIC Circular No:125/44/2019-GST dated 18 November 2019 (Circular no. 125).
- Subsequently, the Tax Authorities issued a Show Cause Notice (SCN) seeking rejection of the refund application as well as asking for the submission of additional documents as prescribed under Rule 89(5) of the CGST Rules and the Circular no. 125 along with physical copies of the books of accounts for the relevant period.

- In its reply to the SCN, the Taxpayer submitted additional documents asked for. However, Tax Authorities passed an order (Impugned Order) rejecting the refund application on the ground that the Taxpayer had not submitted the entire books of accounts and hence, the amount of refund to be sanctioned could not be determined by the Tax Authorities.
- Aggrieved, the Taxpayer filed a writ petition before the Hon'ble Orissa High Court.

Contentions by the Taxpayer

- It was contended that the First Appellate Authority, in the Taxpayer's own case, for a prior period, had allowed a refund of unutilized ITC claimed by the Taxpayer. However, the Tax Authorities have failed to consider the said ruling despite the fact that the copy of the aforesaid order was furnished before the Tax Authorities.
- The Taxpayer also submitted that it had submitted various documents with the Tax Authorities. However, the same were not considered by the Tax Authorities in proper perspective.
- In view of the above, it was urged that the Impugned Order rejecting the refund application is unsustainable in law and hence, deserves to be set aside.

Contentions by the Tax Authorities

- The Taxpayer has directly filed the present Writ Petition without exhausting the alternate remedy available under Section 107 of CGST Act, and hence, the same would not be maintainable before the Hon'ble High Court.
- It was also submitted that the Net ITC amount reflected in the refund application is not reconciled with the corresponding amount indicated in the statement filed by the Taxpayer. Further, the Net ITC amount shown in the refund application also includes ITC attributable to input services, in respect of which, refund of unutilized ITC is not available under Section 54(3) of the CGST Act.

- The Taxpayer has not computed the refund amount of ITC on account of IDS using the formula given under Rule 89(5) of the OGST Rules and hence is ineligible to get the refund claimed in the refund application.
- The Taxpayer failed to submit the relevant documents on the date of application but had submitted the said documents in physical copy.
- Further, while the Tax Authorities had requested for production of books of accounts i.e., input-wise details of spare parts used during the assembling/manufacturing process of e-vehicles, the same was not furnished by the Taxpayer.
- Considering the above, no illegality or irregularity has been committed by the Tax Authorities in issuing the Impugned Order.

Observations and Ruling by the Hon'ble High Court

- On perusal of the provisions of Section 54 of the CGST Act, Rule 89(5) of the CGST Rules and Circular no. 125, it was observed that in order to claim refund, the Taxpayer was mandated to adhere to the aforesaid provisions and that the Taxpayer's refund application has not been considered in proper perspective while issuing the Impugned Order.
- During the course of the hearing, the Hon'ble High Court observed that the dispute in the refund application is merely in respect of INR 0.52mn which would require proper adjudication.
- The Hon'ble High Court inter alia relied upon the following principles of interpretation of taxing statutes:
 - **Canadian Eagle Oil Co. Ltd. Vs R. [(1945) 2 All ER 499]** wherein it was held that in a taxing statute, one should look only at the clear meaning of the language used. There are no presumptions to tax, and nothing can be read in or implied.
 - **Potts' Executors Vs IRC [(1951) 1 All ER 76]** wherein it was held that an equitable construction cannot be admissible in a taxing statute where one needs to simply comply with the words of the statute.
- Applying the aforesaid precedents, it was concluded that -
 - As regards the amount of INR 0.52mn, the Tax Authorities would adjudicate and refund the eligible amount to the Taxpayer.
 - As regards the balance amount, the Tax Authorities were directed to refund the same to the Taxpayer.

[M/s. Omjay EV Ltd. Vs Deputy Commissioner of State Tax, CT, and GST Circle, [TS-152-HC(ORI)-2023-GST], dated 19 April 2023]

TAX COLLECTED WITHOUT AUTHORITY OF LAW IS THE PROPERTY OF TAXPAYER AND HENCE, ENTITLED TO BE REFUNDED ALONG WITH INTEREST.

Facts of the case

- Diwakar Enterprises Pvt. Ltd. (Taxpayer) is engaged in manufacturing lead and lead-related products.
- The Tax Authorities had blocked ITC amounting to INR 2.42mn lying in the Electronic Credit Ledger of the Taxpayer.
- Subsequently, the Tax Authorities conducted a search of the premises of the Taxpayer on 14 January 2021. One of the directors of the Taxpayer was questioned during the search and was subsequently taken to the Tax Authorities' office, where he was detained for two days and was made to pay tax amounting to INR 19.99mn. However, the Taxpayer lodged its protest in respect of the aforesaid payment.
- In the aforesaid background, a show Cause Notice (SCN) was issued by the Tax Authorities, who had conducted search in the first instance, demanding an amount of INR 40.44mn. However, while adjudicating the SCN, the Tax Authorities confirmed the demand to the tune of INR 23.45mn.
- Aggrieved by the above, the Taxpayer filed a Writ Petition before the Hon'ble Punjab & Haryana High Court seeking refund of INR 19.99mn which was paid involuntarily by the Taxpayer to the Tax Authorities carrying out search in the first instance.

Contentions by the Tax Authorities

- The payment of INR 19.99mn cannot be treated as involuntary deposit by the Taxpayer. Instead, the same was paid voluntarily as is evidenced from Form GST DRC-03 (tax payment challan).
- Pursuant to the adjudicating order, the Tax Authorities have gathered sufficient prima facie evidence indicating that the Taxpayer had claimed a huge amount of illegal ITC based on the invoices issued by suppliers other than those mentioned in the adjudicating order.
- Considering that the Tax Authorities are further investigating the Taxpayer's claim of ITC in respect of invoices issued by suppliers other than those mentioned in the adjudicating order, the refund of INR 19.99mn is not warranted.

Observations and Ruling by the Hon'ble High Court

- The Hon'ble High Court referred to **Vallabh Textiles Vs. Senior Intelligence Officer and Ors. [2022 SCC OnLine Del. 4508]** wherein it was observed that the Instruction No. 01/2022-2023 dated 25 May 2022 falls short to the extent it states that voluntary recovery of tax may be permitted during search, inspection, or investigation.
- Reference was also made to **Union of India and Ors. Vs. Bundl Technologies Pvt. Ltd. and Ors. [ILR 2022 Karnataka 3077]** wherein it was held that -
 - Article 265 of the Constitution of India (Constitution) mandates that the collection of tax has to be by the authority of law.
 - If tax is collected without the authority, the same would amount to depriving the person of his property and would infringe his right under Article 300A of the Constitution.
 - Hence, the amount collected from the Company was in violation of Article 265 and 300A of the Constitution.
- Applying the above to the present case, it was observed that the Tax Authorities have not given any receipt after accepting the amount of INR 19.99mn. Thus, the amount deposited by the Taxpayer under protest is liable to be refunded as the Taxpayer has been deprived of his right.
- Accordingly, the Writ Petition was allowed, and the Tax Authorities were directed to refund INR 19.99mn along with interest of 6% to the Taxpayer.

[M/s. Diwakar Enterprise Pvt. Ltd. Vs Commissioner of CGST and Anr. [TS-157-HC(P&H)-2023-GST] dated 14 March 2023]

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

ITC IS NOT AVAILABLE ON WAREHOUSE CONSTRUCTED USING PRE-FABRICATED STRUCTURES (PFS)

Facts of the case

- M/s. Sanghi Enterprises (Taxpayer) is inter alia engaged in constructing warehouse shed on leasehold land using PFS. The overlying structure along with the land on which it is erected constitutes a warehouse which is meant for storage activity.
- PFS is fixed by anchor bolts to a low Reinforced Cement Concrete (RCC) platform embedded to the ground. The remaining part of the structure such as columns, beams, rafters, wall sheets, roof shed, etc. is joined to one another by nuts and bolts.
- Shed is an assembly of the PFS and pre-engineered components, fixed together in a modular form without welding.

- The Taxpayer applied for the Advance Ruling to determine whether it would be entitled to claim ITC on procurement of goods/ services used in the construction of shed using pre-fabricated technology.

Contentions by the Taxpayer

- The Taxpayer contended that while low-rising RCC platform is permanently embedded to the ground, the shed system built thereon can be dismantled and restructured at another location which reduces repeated capital investment in the event of a shift of location.
- The utility of the RCC platform on which the shed system was fixed is limited to allowing the shed to set up. Thus, allowing the shed system to be beneficially enjoyed and not the RCC structure.
- The Taxpayer stated that the shed is fixed to a low RCC platform embedded in the ground, which is the only civil structure. The rest of the structure, including columns, beams, rafters, wall sheets, roof shed, etc., are all joined together by nuts and bolts without welding. Hence, the utility of the RCC platform is limited to allowing the shed to be set up, and the shed can be removed without any damage, leaving the platform intact.
- The Taxpayer contended that if the nature of annexation is such that an item so annexed can be removed without any damage and future enjoyment of that item in a similar capacity is not affected, such an item will not be treated as immovable property. In this regard, the Taxpayer relied on various judicial precedents/ CBIC Circular.
- In view of the above, it was contended that the shed is not permanent, and is therefore movable property. As a result, the Taxpayer would be entitled to claim ITC in respect of the procurements made for construction of shed and the restriction under Section 17(5)(d) would not apply in the present case.

Observations and Ruling by the AAR

- While both the members of the AAR (i.e., State Tax and Central Tax) had given the same response to the questions raised before them, separate reasoned orders were issued by them.
- **Observations of the State Tax member:**
 - Since the overlying structure along with the land on which it is erected constitutes a warehouse (meant for storage activity), it was observed that it is associated with the beneficial enjoyment of the land on which the warehouse is constructed.
 - In **Solid & Correct Engineering Works [2010 (252) ELT 481 (SC)]**, it was held that doors, shutters which are generally fixed to the door frame in the wall with screws and nails are immovable property.

- In the present case, the warehouse is erected to make use of the space created over the land on which it is built and hence, applying the decision, it was concluded that the warehouse erected by the Taxpayer using PFS constitutes immovable property.
 - As a result, the Taxpayer is not eligible to claim ITC on its procurements used in construction of warehouse in terms of Section 17(5)(d) of the CGST Act.
- **Observations of the Central Tax member:**
- It was observed that under the GST law, the terms ‘movable property’ and ‘immovable property’ have not been defined. Accordingly, reference was made to the following provisions:
 - Section 3(26) of the General Clauses Act, 1897 (GC Act) - Definition of ‘immovable property’ which inter alia includes ‘things attached to the earth, or permanently fastened to anything attached to the earth’; and
 - Section 3 of the Transfer of Property Act, 1882 - Definition of ‘attached to the earth’ which inter alia includes ‘anything imbedded to the earth ... or attached to what is so imbedded for the permanent beneficial enjoyment of that to which it is attached’.
- It was observed that in determining whether a property is a ‘movable property’ or ‘immovable property’, the
 - PFS is attached to the RCC platform with an intention to perform the course of business permanently beneath it i.e., on the RCC platform.
 - PFS is meant to enable beneficial enjoyment by way of conducting business on the RCC platform.
 - As a result, it can be construed that PFS attached to the RCC platform is immovable property. If not for the purpose of beneficial enjoyment by way of conducting business on the RCC platform, PFS has no separate existence.
 - In view of the above, it was concluded that the PFS erected on the RCC platform would be treated as immovable property and hence, the Taxpayer is not eligible to claim ITC on its procurements used in the construction of warehouse in terms of Section 17(5) of the CGST Act.
- Thus, the AAR concluded that the Taxpayer would not be entitled to claim ITC on construction of shed using pre-fabricated technology in light of the express restriction provided under Section 17(5) of the CGST Act.
- [AAR - Telangana, M/s. Sanghi Enterprises, [TS-163-AAR(TEL)-2023-GST], dated 3 May 2023]*

CUSTOMS

NOTIFICATION

AMENDMENTS TO VARIOUS CUSTOMS NOTIFICATIONS TO IMPLEMENT THE AMNESTY SCHEME FOR ONETIME SETTLEMENT OF DEFAULT IN EXPORT OBLIGATION.

The Government had recently issued a notification amending various Customs notifications for implementing the “Amnesty Scheme for one time settlement of default in export obligation by Advance and Export Promotion Capital Goods (EPCG) authorization holders” as notified by DGFT. The gist of the said notification is as follows:

- The notifications providing exemption/concession to Advance Authorization and EPCG authorization holders have been amended to provide that the amount of interest payable by the importer shall be as specified in Public Notice dated 1 April 2023, where the duty is paid to regularize the default in terms of the said Public Notice.
- The following notifications have been amended:
 - Notification no:44/2002-Customs dated 19 April 2002;
 - Notification no:55/2003-Customs dated 01 April 2003;
 - Notification no:97/2004-Customs dated 17 September 2004;
 - Notification no:64/2008-Customs dated 09 May 2008;
 - Notification no:136/2008-Customs dated 24 December 2008;
 - Notification no:100/2009-Customs dated 11 September 2009;
 - Notification no:101/2009-Customs dated 11 September 2009;
 - Notification no:102/2009-Customs dated 11 September 2009;
 - Notification no:103/2009-Customs dated 11 September 2009;
 - Notification no:096/2009-Customs dated 11 September 2009;

- Notification no:099/2009-Customs dated 11 September 2009;
- Notification no:112/2009-Customs dated 29 September 2009; and
- Notification no:22/2013-Customs dated 18 April 2013.
[Source - Notification no:32/2023-Customs dated 26 April 2023]

AMENDMENT TO VARIOUS CUSTOMS NOTIFICATIONS TO ALIGN THE NEW HSN CODES AS AMENDED BY THE FINANCE ACT, 2023

Effective 1 May 2023, the HSN Codes to the First Schedule of the Customs Tariff Act, 1975 (CTA) were amended by the Finance Act, 2023. In order to align the new HSN codes in the existing notifications, suitable amendments have been made in respect of the following notifications:

- Notification No. 26/2000-Customs dated 1 March 2000;
- Notification No. 85/2004-Customs dated 31 August 2004;
- Notification No. 24/2005-Customs dated 1 March 2005;
- Notification No. 25/2005-Customs dated 1 March 2005;
- Notification No. 73/2005-Customs dated 22 July 2005;
- Notification No. 74/2005-Customs dated 22 July 2005;
- Notification No. 75/2005-Customs dated 22 July 2005;
- Notification no. 101/2007-Customs dated 11 September 2007;
- Notification No. 10/2008-Customs dated 15 January 2008;
- Notification no. 151/2009-Customs dated 31 December 2009;
- Notification No. 46/2011-Customs dated 1 June 2011;
- Notification No. 53/2011-Customs dated 1 July 2011;
- Notification No. 69/2011-Customs dated 29 July 2011;
- Notification No. 50/2017-Customs dated 30 June 2017;
- Notification No. 50/2018-Customs dated 30 June 2018;
- Notification No. 55/2018-Customs dated 26 July 2018;

- Notification No. 11/2021-Customs dated 1 February 2021;
- Notification No. 25/2021-Customs dated 31 March 2021;
- Notification No. 13/2022-Customs dated 1 February 2022;
- Notification No. 22/2022-Customs dated 30 April 2022; and
- Notification No. 62/2022-Customs dated 26 December 2022.

[Notification no:34/2023-Customs, 35/2023-Customs, and 36/2023-Customs, dated 29 April 2023]

INSTRUCTIONS

CLARIFICATION ON ACCEPTANCE OF THE ELECTRONIC CERTIFICATE OF ORIGIN (E-COO) ISSUED UNDER THE INDIA-SRI LANKA FREE TRADE AGREEMENT (ISFTA)

Clarifications provided in respect of acceptance of e-CoO issued under the ISFTA are as follows:

- It has been clarified an e-CoO issued by Sri-Lankan Authorities (Authorities) is a valid document for claiming preferential benefit under the ISFTA, subject to it being issued in the prescribed format, bearing seal and signature of the authorized signatory of the issuing authority, and fulfilling all other requirements of Notification No. 19/2000-Customs (NT) dated 1 March 2000.
- The integrity of the Certificate of Origin (CoO) can be verified using the unique QR code printed on the certificate. In case of any doubt, the matter shall be referred to the FTA cell for initiating the verification process with the issuing authority of the exporting country.
- The importers/ Customs brokers are advised to mandatorily upload the copy of e-CoO on e-Sanchit for claiming preferential benefit and the e-CoO particulars such as unique reference number and date, originating criteria, etc. are carefully entered while filing the Bill of Entry.
- For defacement of CoO, a printed copy of e-CoO must be presented to the Customs officer who would cross-check the unique reference number and other particulars mentioned in the Bill of Entry.

[Instruction no:15/2023- Customs dated 3 May 2023]

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

CHANGES IN REMISSION OF DUTIES OR TAXES ON EXPORT PRODUCTS SCHEME (RODTEP) UNDER NOTIFICATION NO. 04/2023 - DGFT DATED 1 MAY 2023

Effective 1 May 2023, the HSN Codes to the First Schedule of the CTA were amended by the Finance Act, 2023. Accordingly, the RoDTEP Schedule (Appendix 4R) has been amended to realign the tariff entries with the amended First Schedule to the CTA. The gist of the amendment made for exports made with effect from 1 May 2023 are set out hereunder:

- 149 tariff lines at 8-digit level are added to the RoDTEP Schedule; and
- 52 tariff lines at 8-digit level are deleted from the RoDTEP Schedule.

[Notification no:04/2023-DGFT dated 1 May 2023]

CENTRAL EXCISE

NOTIFICATION

REDUCTION IN THE RATE OF SPECIAL ADDITIONAL EXCISE DUTY (SAED) ON PETROLEUM CRUDE

Notification no:18/2022-Central Excise dated 19 July 2022 inter alia stipulates the rate of SAED on production of petroleum crude. In the said notification following amendment is made in the table:

Chapter or heading or subheading or tariff item	Description of goods	Existing Rate	Proposed Rate
2709	Petroleum Crude	INR 6,400 per litre	INR 4,100 per litre

The aforesaid rates shall come into force on 02 May 2023.

[Notification no:21/2023-Central Excise, dated 1 May 2023]

NEWS FLASH

“GST mop up grows 12% to Rs 1.87 lakh crore in April, highest ever collection”

<https://indianexpress.com/article/business/economy/gst-collection-rises-12-pc-to-rs-1-87-lakh-cr-in-april-highest-ever-collection-8585886>

[Source: Indian Express, 2 May 2023]

“CBIC to introduce automated GST scrutiny system by next week”

https://www.business-standard.com/india-news/cbic-to-introduce-automated-gst-scrutiny-system-by-next-week-fm-sitharaman-123042900796_1.html

[Source: Business Standard, 4 May 2023]

“Integrated GST declines in April, reflects softening prices, import contraction”

<https://www.financialexpress.com/economy/integrated-gst-declines-in-april-reflects-softening-prices-import-contraction/3071845>

[Source: Financial Express, 3 May 2023]

“New GST rule for businesses with Rs 100 crore turnover from May 1”

<https://www.outlookindia.com/business/new-gst-rules-from-today-check-what-changes-for-businesses-with-over-rs-100-crore-turnover-from-may-1-news-282630>

[Source: Outlook, 1 May 2023]

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