

INDIRECT TAX

Weekly Digest

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GOODS & SERVICES TAX

JUDICIAL UPDATES

ORDERS BY AUTHORITY FOR ADVANCE RULING (AAR)

Services provided by an Indian entry to overseas 'related' party exempted from GST

Facts of the case

- M/s. Sutherland Mortgage Service Inc. ("Taxpayer"), India, a branch office of M/s. Sutherland Mortgage Service Inc, USA ("SMSI"), is engaged in the business of providing information technology enabled services viz. mortgage orientation, cash management, analytics and reporting etc.;
- Basis agreement executed with SMSI, Indian taxpayer renders aforesaid services directly to the customers of SMSI located outside India. Subsequently, SMSI pays the taxpayer on cost plus mark-up basis in convertible foreign exchange;
- The taxpayer approached AAR to understand taxability of above transaction under GST. However, AAR refused to pass an order since the taxpayer's question involved determination of 'place of supply', which is beyond the jurisdiction of AAR;
- Aggrieved by AAR's decision and no alternate remedy being available to the taxpayer, the taxpayer preferred a Writ petition before the Hon'ble Kerala High Court ("High Court"). The High Court quashed the order of AAR and remanded the matter for fresh consideration in terms of section 97(2)(e) of the CGST Act, 2017, which covers the larger issue of 'determination of liability to pay tax on any goods or services or both'.

Questions Before the AAR

Whether supply of services by the taxpayer to customers located outside India are exigible to GST?

Contentions of the Taxpayer

- At the outset, the taxpayer submitted that the services rendered qualify as 'export of services' as per section 2(6) of the IGST Act, 2017 on the following grounds:
 - Agreement executed between SMSI and its customers clearly states that the service will be provided by both SMSI as well as the taxpayer. Hence, first condition is met that the supplier of service is located in India;
 - Services are directly delivered to overseas customers of SMSI. The same results into the recipient being located outside India;
 - Place of supply of services is outside India;
 - The taxpayer receives consideration in convertible foreign exchange; and
 - The taxpayer and customers of SMSI do not get covered under the meaning of establishments of a distinct person;
- Further, the taxpayer placed reliance on the ruling of High Court of Bombay in the case of Tech Mahindra Ltd Vs CCE reported in 2014 (36) STR 241 (Bom) and contented that the actual flow of service must be taken into consideration in order to determine the supplier and recipient of a service.

Observations and Ruling by the AAR

- The AAR held that services provided by the taxpayer cannot be construed as export of services since the one of the prescribed conditions relating to establishments of a distinct person is not fulfilled as:
 - SMSI is liable to pay consideration to the taxpayer. Thus, SMSI is the recipient of service in given transaction; and
 - The explanation provided under section 8 of the IGST Act, 2017 includes an establishment in India and another outside India under the meaning of 'distinct person'.
- Further, the AAR stated that facts of the present case are distinguishable from that of the abovementioned judgment in the case of Tech Mahindra. Accordingly, said judgement is not applicable to the present case; and
- Furthermore, the AAR highlighted that there is a specific exemption from levy of GST in case services are supplied between distinct persons being an establishment in India and another outside India. Such exemption is provided from 27 July 2018 by way of entry 10F inserted under notification no:09/2017 IGST(R) dated 28 June 2017 ("exemption notification"); and
- In light of above, the AAR concluded that said services are liable to GST for the period 01 July 2017 to 26 July 2018. However, the same are exempted w.e.f. 27 July 2018 in view of the exemption notification.

[AAR-Kerala, M/s. Sutherland Mortgage Service Inc, Advance Ruling no:KER/96/2021 dated 07 May 2021]

Construction services in respect of affordable residential apartments attracts GST @ 1.5% and @7.5% in all other cases

Facts of the case

- M/s. Dharmic Living Private Limited ("Taxpayer") is engaged in the promotion of gated community villas in the state of Kerala for the prospective villa buyers;
- They first identify locations suitable for the gated community villa projects and buy the land in their own name and take layout approval in their name and promote the villas to various villa buyers;
- In another situation, they identify locations suitable for the gated community villa projects and enter into agreement with the landlords for the purchase of the entire land area required for the project;
- They provide amenities like road, arch, compound wall, rainwater harvesting system, health club etc. required for the gated communities upon taking approval from concerned authorities for the project;
- They are also engaged in marketing activities such as digital/paper ads, media advertisement etc. and identify the suitable villa buyers for the projects;
- The taxpayer either construct villas from prospective buyers from whom consideration is received stage-wise depending on project completion and in few cases, redevelop the unfinished projects taken by others and construct villas. All the redevelopments have taken place only after 1 April 2019.

Questions before the AAR

- Whether GST rate applicable w.e.f. 01 April 2019 is 1.5% / 7.5% (effective tax rate 1%/5%) without benefit of ITC?
- Whether the GST tax rate of 1.5% / 7.5% is applicable on DLPL in their redeveloped projects undertaken after 01 April 2019 which were uncompleted and already started by developers before 31 March 2019?
- How the taxable value to be calculated by Taxpayer where landlord sells plots directly to various villa buyers identified by Taxpayer? Out of the total value of the villa (including land value), 2/3rd to be considered for levy of GST @ 1.5% / 7.5% (effective rate of 1% / 5% on the total value of villa)
- Will GST applicable when Taxpayer buy land and after development, sell the developed plots to various customers?

Contention of the Taxpayer

- As per provisions of notification no:11/2017-CT(R) dated 28 June 2017, as amended by notification no:03/2019-CT(R) dated 29 March 2019, GST rate is 1.5% for affordable villas and 7.5% for villas other than affordable villas;
- The provisions of paragraph 2 of the said notification would apply for valuation of the service and accordingly one-third of the total value of supply is eligible as deduction towards land or undivided share of land involved in the supply while determining taxable value, irrespective of actual value of land or undivided share of land;
- The activity is sale of land and it is neither a supply of goods nor a supply of services as per Schedule III of the CGST Act, 2017. The taxpayer is not receiving any advance from their customers for undertaking development activities in the plot and the plot is sold after development. Hence the transaction is in respect of sale of developed plots/land and is covered by paragraph 5 of Schedule III of the CGST Act, 2017.

Observations & Ruling by the AAR

- From the definition of the term "apartment"; "residential apartment" "real estate project" and "promoter", the residential villas being constructed, and the projects undertaken by the taxpayer fall within the definition of residential apartment and real estate project;
- The services of construction of villas provided by the taxpayer squarely fall within the description of services specified in the notification no:11/2017-CT(R) dated 28 June 2017 as amended by notification no:03/2019-CT(R) dated 29 March 2019. Accordingly, the taxpayer is liable to pay GST at the rate of 1.5% [0.75% - CGST + 0.75% - SGST] in respect of the services of construction of affordable residential apartments) and at the rate of 7.5% [3.75% - CGST + 3.75% - SGST] for residential apartments other than affordable residential apartments subject to prescribed conditions;
- The taxpayer is liable to pay GST at the rate of 1.5% in respect of the services of construction of affordable residential apartments as per entry at Item (i) and at the rate of 7.5% in respect of the services of construction of

residential apartments other than affordable residential apartments as per entry at Item no:(ia) of entry no:3 of notification no:11/2017-CT(R) dated 28 June 2017 subject to the conditions prescribed under the respective entries in the redeveloped projects undertaken by them after 01 April 2019 as stated above;

- In terms of the above-mentioned notification, the taxable value in respect of the service is the total amount charged for the supply less the value of land or undivided share of land. The value of land or undivided share of land shall be deemed to be one third of the total amount charged for the supply;
- The sale of developed plots/land without receiving any advance from their customers for undertaking development activities is covered by para 5 of Schedule III of the CGST Act, 2017 and accordingly it is neither a supply of goods nor a supply of service. Therefore, such sale is not liable to GST.

[AAR-Kerala M/s. Dharmic Living Private Limited ruling no: KER/117/2021, dated 28 May 2021]

Examination fees paid on behalf of students without collecting any service charges qualifies as a pure agent

Facts of the case

M/s. Cigma Medical Coding Private Ltd ('Taxpayer') is engaged in providing training for students in medical coding. The medical coding examination is conducted and certified by American Academy of Professional Coders (AAPC) having its headquarters in Salt Lake City, Utah, United States of America.

Questions Before the AAR

- Amount collected from students towards AAPC examination fee on actuals as 'pure agent' under GST law, liable to GST?
- Whether payment made to AAPC as examination fee on behalf of outside students as 'pure agent', would be considered as 'service' under GST, liable to tax?
- Whether the taxpayer may follow, the essence of the Karnataka Advance Ruling in M/s. Arivu Educational Consultants Pvt. Ltd. (Advance Ruling Order no: KAR-ADRG-116/2019) that such payment of examination fee is not a service chargeable to tax under GST?

Contentions of the Taxpayer

- The taxpayer stated that they provide the service of an independent medical coding trainer and does not conduct examination. The taxpayer is collecting fees for training service and remit GST @18%;
- The taxpayer helps some students to remit the exam to AAPC using online facility/platform without charging any service charge;
- Neither the student nor AAPC is paying any service charge to the taxpayer for support exam fee remittance. The taxpayer provides this free facility interested students, including those who does not attend training programme conducted by the taxpayer;
- The Karnataka AAR in the case of M/s. Arivu Educational Consultants Pvt. Ltd (KAR ADRG 116/2019) had held that the activity of collecting exam fee (charged by any university or institution) from students and remitting the

same to the university or institution without any value addition to it, is a transaction as 'pure agent', excluded from the taxable value in terms of rule 33 of the Central GST Rules/Karnataka GST Rules.

Contentions of the Tax authority

- The tax authority stated that taxpayer can be qualified as a 'pure agent' as per rule 33 of the CGST Rules, 2017 subject to fulfillment of conditions specified in rule 33;
- The tax authority added that the taxpayer will not get the benefit of 'pure agent', even though no service charges are collected from outside students, as the condition in sub-rule (iii) of rule 33 specifies that the supplies procured by the 'pure agent' from the third party as a pure agent of the recipient of supply are in addition to the services he supplies on his own account.

Observations and Ruling by the AAR

- The AAR examined the provisions of 'pure agent' as per rule 33 and noted that there are situations which are to be examined to determine whether examination fee collected and remitted by taxpayer to AAPC satisfy rule 33 of CGST Rules, 2017 so as to be excluded from the value;
- In the first situation, the taxpayer is providing training services in relation to medical coding program to the students enrolled with them to appear in the examination conducted by the AAPC. The taxpayer is collecting fees for such training provided by them and is discharging GST @18%. In addition to providing such training, they also facilitate payment of examination fee using the online facility/platform without any service charge;
- In the second situation the taxpayer provides online facility of payment of examination fee to AAPC to interested students but are not enrolled with taxpayer for training, free of cost;
- In the first situation, the taxpayer collects exam fee from the students who are enrolled for training with them and makes payment to AAPC on the basis of authorisation from the student. The examination fees is paid by the taxpayer to AAPC for the examination and certification services provided by the AAPC to the students in addition to the training and fee payment facilitation service provided to the students by the taxpayer. Therefore, all the conditions mentioned in the said rule 33 for exclusion of the amount collected as examination fee from taxable value of services provided by the taxpayer is satisfied;
- In the second situation, even though the fee payment facilitation services are provided by the taxpayer in the course or furtherance of their business as the same is being made without consideration it falls outside the meaning and scope of 'supply' as defined in section 7 of the CGST Act, 2017. Therefore, the taxpayer is not liable to pay GST on the fee payment facilitation services provided;
- In respect of the third question whether the taxpayer can follow the essence of the ruling of the Karnataka AAR in M/s. Arivu Educational Consultants Private Ltd., the AAR noted that the question not being in respect of any of the matters on which advance ruling can be sought, they have no jurisdiction to give ruling on the question.

- Based on the above observations the AAR held as follows:
 - The collection and payment of examination fee to AAPC by the taxpayer on behalf of the students who are enrolled for training with the taxpayer is not liable to GST subject to fulfilment of the conditions stipulated under rule 33 of CGST Rules 2017;
 - The collection and payment of examination fee to AAPC by the taxpayer on behalf of outside students (who are not enrolled for training with the taxpayer) without collecting any service charge either from students or AAPC is not liable to GST for the reasons as detailed above.

[AAR-Kerala, M/s. Cigma Medical Coding Private Ltd., Advance Ruling no: KER/111/2021 dated 26 May 2021]

CUSTOMS

LEGISLATIVE UPDATES

NOTIFICATION

Customs duty exempted on API/excipients for Amphotericin B & COVID test kits material and raw materials for manufacturing COVID test kits

The Central Board of Indirect Taxes and Customs (CBIC) has exempted Customs duty on API/excipients for Amphotericin B & COVID test kits material and raw materials for manufacturing COVID test kits as specified below for a specified period:

- DMPC (1,2-Dimyristoyl-sn-glycero-3-phosphocholine), DMPG (1,2-Dimyristoyl-sn-glycero-3-phospho-rac-glycerol, sodium salt), HSPC (Hydrogenated phosphatidylcholine from soybean), DSPG (1,2-Distearoyl-sn-glycero-3-phospho-rac-glycerol, sodium salt), Egg Lecithin falling under Customs Tariff 2923 20 90 - exemption valid till 31 August 2021;
- Cholesterol HP falling under Customs Tariff 2906 13 10 - Exemption valid till 31 August 2021;
- Raw materials for manufacturing COVID test kits falling under Any chapter- Exemption valid till 30 September 2021.

[Notification no:35/2021-Customs dated 12 July 2021]

CIRCULARS

Implementation of Risk Management System (RMS) for processing of Duty Drawback claims

- CBIC has clarified that the risk-based processing of Shipping Bills (SB) with claim of Duty Drawback (DBK) is being initiated with effect from 26 July 2021. In this regard, Systems Directorate and National Customs Targeting Centre for Cargo (NCTC) have made requisite system-based changes for its implementation. In this phase, SB with DBK will be routed based on risk evaluation through appropriate selection criteria. For this purpose, after the filing of correct and complete Export General Manifest (EGM), SB will be sent by ICES to RMS;
- After RMS treatment, ICES will be informed for each SB for processing of DBK claim. A particular SB will be facilitated without intervention or will be routed to the proper

officer (i.e., Superintendent/Appraising Officer or Asst/Dy Commissioner as per the threshold amount specified in circular no:17/2000-Cus dated 29 February 2000) for further action. For SBs routed to the said Customs officers for DBK processing, all necessary checks shall continue to be undertaken by the Customs officers as before. The extant procedure for payment of the DBK into the exporters' account will also remain unchanged;

- In this context, Systems Directorate have informed that certain documents that may be required to accompany the DBK claim in terms of rule 14 of the Customs and Central Excise Duties Drawback Rules, 2017 (DBK Rules) can be attached to the SB electronically on e-Sanchit with the required e-Sanchit document codes;
- The second phase of export RMS also envisages Post Clearance Audit (PCA) of DBK shipping bills. The development of an electronic module for PCA of such SB is underway in the Systems Directorate. Till such time, the electronic PCA module is implemented, the current instructions for audit, as stipulated in the manual for Customs Post Clearance Audit, 2018 shall continue. In other words, Customs audit Commissionerates wherever in place, and Customs executive Commissionerates entrusted with audit functions, shall devise suitable criteria to manually select the DBK shipping bills for carrying-out the transactional PCA, under the overall guidance and monitoring of Director General of Audit along with the jurisdictional Chief Commissioner. A suitable report in the ICES has been put in place by Systems Directorate to enable the field formations to view the list of SB where claims have been facilitated

[Circular no:15/2021-Customs (N.T.) dated 15 July 2021]

FOREIGN TRADE POLICY (FTP)

NOTIFICATION

Importer no longer required to furnish Quarterly Returns for import of water-mark bank note paper

- DGFT notified that the importer is no longer required to furnish quarterly returns for import of water-mark bank-note paper;
- As per the existing policy, the import of water-mark bank note paper may be made, without an import license, by the note printing presses of the Government of India, namely, Currency Note Press, Nasik; Bank Note Press, Dewas both units of Security Printing and Minting Corporation of India Limited (SPMCIL); Bharatiya Reserve Bank Note Mudran Ltd. (BRBNMPL) units in Mysore, Salboni and Bangalore, subject to submission of a certificate of import from the Head of units and with actual user condition;
- However, the revised Policy condition is that import of water-mark bank note paper may be made, without an import license, by the note printing presses of the Government of India;
- The condition mandating the importer to furnish quarterly returns of the quantity and value of the imports made by him to the Ministry of Finance for the quarters, within 30 days of the close of the quarter concerned, has now been deleted by the DGFT.

[Notification no:13/2015-20 dated 12 July 2021]

Quantities specified for Supply of essential commodities to Republic of Maldives

Export of Eggs, Potatoes, Onions, Rice, Wheat Flour, Sugar, Dal, Stone Aggregates and River Sand has been permitted to the Republic of Maldives under bilateral trade agreement between Government of India and Government of Maldives during the period 2021-22, 2022-23 and 2023-24 as per the prescribed quantities. The export of above items to the Republic of Maldives will be exempted from any existing or future restriction/prohibition.

[Notification no:14/2015-20 dated 12 July 2021]

TRADE NOTICE

DGFT seeks stakeholder's suggestions for new FTP

- DGFT said a Google form has been created to collate, analyse, and process the suggestions/ inputs;
- To prepare a new five-year FTP, suggestions/inputs are invited from various stakeholders. To collate, analyse and for ease of processing the suggestions/inputs received, aforesaid google form has been created;
- Stakeholders, including Export Promotion Councils (EPCs), trade/industry bodies/associations, commodity boards, regional authorities and members of the trade, industry are requested to send their suggestions/inputs only through the above-mentioned google form, rather than email or paper-based submissions on or before 31 July 2021;
- The FTP 2015-20 was extended first for a year till 31 March 2021, due to the pandemic and again extended for six months till September 2021.

[Trade Notice no:09/2021-22 dated 16 July 2021]

PUBLIC NOTICE

Amendment in Forms ANF-2C to reduce Exporter's Regulatory Compliance burden

- DGFT has amended the ANF-2C to reduce the exporter's regulatory compliance burden;
- The DGFT has deleted paragraph 2.96 (b) of HBP, 2015-2020 which reads "exporter shall furnish quarterly return /details of his exports of different commodities to concerned registering authority. However, Status Holders shall also send quarterly returns to FIEO in the format specified by FIEO."
- Further, S.No 9(d) of ANF-2C of Foreign Trade Policy, 2015-2020 mandating submission of monthly returns of exports including 'NIL' returns to the registering authority by 15th day of the month following the quarter is deleted, and the revised format for ANF-2C is notified, as annexed;
- The DGFT added, "para 2.96 (b) of chapter-2 of Handbook of Procedures, 2015-2020 stands deleted, and revised format of ANF-2C is notified as a step towards reducing regulatory compliance burden.

[Public Notice no:12/2015-20 dated 12 July 2021]

Amendment in Forms ANF-2H & ANF-2I to reduce Exporter's Regulatory Compliance burden

- DGFT has amended the forms ANF-2H & ANF-2I to reduce the exporter's regulatory compliance burden;
- DGFT revised the formats of ANF-2H in respect of application for free sale & commerce certificate and ANF-2I in respect of application for free sale & commerce certificate for items other than medical devices/instruments of Handbook of Procedures, 2015-2020 by deleting the requirement of furnishing RCMC details under s.no 4 and RCMC related declaration at s.no 8 of declaration/undertaking in earlier ANF-2H and ANF 2I;
- The revised formats of ANF-2H and ANF-2I of HBP, 2015-2020 are notified as a step towards reducing the regulatory compliance burden.

[Public Notice no:13/2015-20 dated 12 July 2021]

Time Limit for filing claims under TMA Scheme for specified Agricultural Products

- DGFT has notified the extension of the time limit for filing claims under the Transport and Marketing Assistance (TMA) scheme for specified agricultural products;
- The DGFT empowered under paragraph 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time notified the amendment in chapter 7(A) of the Handbook of Procedures (2015-20) with immediate effect i.e., 13 July 2021;
- Application for refund of such claims or claims for assistance under the TMA scheme for the quarter ending 31 March 2020 and 30 June 2020 may be filed up to 30 September 2021.

[Public Notice no:14/2015-20 dated 13 July 2021]

NEWS FLASH

1. “Tax base has doubled, says Nirmala Sitharaman News updates from HT: Nirmala Sitharaman dubs enhanced tax collection 'new normal' and all the latest news.”
<https://www.hindustantimes.com/india-news/news-updates-from-ht-nirmala-sitharaman-dubs-enhanced-tax-collection-new-normal-and-all-the-latest-news-101625122356344.html>
[Source: Hindustan Times, 01 July 2021]
2. “View: As the GST enters its fifth year, here're the challenges ahead.”
<https://economictimes.indiatimes.com/opinion/et-commentary/view-as-the-gst-enters-its-fifth-year-herere-the-challenges-ahead/articleshow/84452345.cms>
[Source: The Economic Times, 16 July 2021]
3. “GST Applicable Only On Monthly Maintenance Amount Exceeding ₹7500 Collected By RWAs: Madras High Court.”
<https://www.livelaw.in/news-updates/madras-high-court-gst-only-on-amount-exceeding-7500-collected-by-rwas-177545>
[Source: Live Law, 15 July 2021]
4. “Service rendered without element of any charge may not qualify for GST.”
<https://www.zeebiz.com/india/news-service-rendered-without-element-of-any-charge-may-not-qualify-for-gst-160765>
[Source: Zee Business, 15 July 2021]
5. “Reimbursement of additional discount to distributor will attract GST, says Kerala AAAR.”
<https://www.thehindubusinessline.com/news/reimbursement-of-additional-discount-to-distributor-will-attract-gst-says-kerala-aaar/article35366702.ece>
[Source: Business Line, 16 July 2021]



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