

INDIRECT TAX WEEKLY DIGEST

29 August 2023

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GOODS & SERVICES TAX

LEGISLATIVE UPDATES

STANDARD OPERATING PROCEDURE (SOP) FOR MONITORING REVERSAL OF INELIGIBLE IGST INPUT TAX CREDIT (ITC) IN FORM GSTR 3B - KERALA

- In furtherance to Trade Circular no.:01/2022-GST dated 21 November 2022 (Circular 1/2022) which inter alia provides instructions for furnishing correct/proper information for ineligible/blocked ITC, the Kerala State Government has issued a SOP for monitoring the reversal of ineligible IGST credit to achieve the following:
 - Ensuring proper and timely reversal of IGST credit which is ineligible for the taxpayer; and
 - Ensuring that 50% of IGST credit is settled against the State share every month.
 - The SOP inter alia stipulates the following process for monitoring the reversal of IGST credits:
 - **Selection of cases for verification:**
 - Commissionerate to prepare a list of GSTINs registered in Kerala with excess IGST credit in Form GSTR 2B than Form GSTR 3B and communicate the same to the Tax Authorities.
 - **Proper Officer for verification and follow-up:**
 - The verification of returns would be carried out by the proper officer assigned vide Circular no:05/2023 dated 08 January 2023.
 - **Verification Schedule:**
 - Upon receiving the list of selected GSTINs for verification, the proper officer to finalise the verification schedule and complete the same within 30 days.
- **Verification Process:**
 - After verification, the proper officer to identify instances of non-reversal of ineligible credit in Table 4B of Form GSTR-3B and communicate the same to the defaulting Taxpayer.
 - The proper officer shall contact the taxpayer repeatedly twice after a week's break over the phone and email and request the defaulting taxpayer to file the next Form GSTR 3B return along with the reversal of ineligible credit.
 - Where the taxpayer fails to reverse the aforesaid credit in the next month's return, the proper officer shall again contact the defaulting taxpayer over the phone and email, mentioning that he had failed to reverse credit even after informing to do so in writing.
 - If the defaulting taxpayer again fails to reverse credit, a letter shall be issued intimating the statutory requirement for mandatory furnishing of correct and proper information of ineligible / blocked ITC and reversal thereof in Form GSTR-3B and compliance of instructions in Circular 1/2022, in this regard.
 - **Further Action:**
 - If the defaulting taxpayer refuses to reply with proof of reversal of ineligible IGST ITC, a notice shall be issued to such Taxpayer under Section 127 of the Central Goods and Services Tax Act, 2017 (CGST Act)¹ proposing to impose a penalty under Section 125 of the CGST Act.

¹ Kerala Goods and Services Tax Act, 2017

- However, such notices can only be issued to the defaulting taxpayers who are under the administrative control of the Kerala State GST authorities.
- For defaulting taxpayers who are under the administrative control of Central Tax/CBIC, the case can be referred to the relevant Tax Authorities for corrective measures.
- The proper officer to maintain a verification register and prepare a Verification Progress Report on a monthly basis.

[SOP-1/2023 dated 23 August 2023]

NOTIFICATION

EXTENSION OF TERRITORIAL JURISDICTION OF PRINCIPAL COMMISSIONER OF GUNTUR, TIRUPATI AND VISAKHAPATNAM

Notification no: 02/2017-Central Tax dated 19 June 2017 which inter alia stipulates the territorial jurisdiction of Principal Commissioners/Commissioner of Central Tax has been amended to widen the territorial jurisdiction of Principal Commissioner/Commissioner of Central Tax of Guntur, Tirupati and Visakhapatnam.

[Notification no: 39/2023-Central Tax dated 17 August 2023]

JUDICIAL UPDATES

ITC IS INELIGIBLE TO THE RECIPIENT IF THE SUPPLIER FAILS TO PAY TAX TO THE GOVERNMENT

Facts of the case

- M/s. Aastha Enterprises (Taxpayer) procured certain goods and paid the consideration (along with the applicable tax) to the supplier and claimed ITC thereof. However, the supplier failed to make the tax payment to the Government.
- Hence, a Show Cause Notice (SCN) was issued to the Taxpayer seeking reversal of the aforesaid ITC. Since the Taxpayer failed to respond to the SCN, an ex-parte order was issued by the Tax Authorities.
- Under Section 107 of the CGST Act² an appeal against the aforesaid order can only be filed within the prescribed time limit. However, no appeal was filed by the Taxpayer till such time.
- Subsequently, after the expiry of the aforesaid time limit, the Taxpayer filed a Writ Petition before the Hon'ble Patna High Court.

Contentions by the Taxpayer

- The Taxpayer had claimed ITC after making payments to the supplier through a bank account. In this regard, the Taxpayer had submitted requisite documents evidencing payment for the supply (along with applicable tax) and movement of the goods purchased.

- The object of the ITC regime is to avoid the cascading effect of taxes which would be frustrated if the Tax Authorities attempt recovery of ITC from the Taxpayer, who being a recipient had fulfilled its obligation for making payment of consideration (along with tax) to the supplier. However, the supplier failed to pay the same to the Government.
- Denial of credit in respect of tax already paid by the Taxpayer to the supplier would result in double taxation. Accordingly, the Tax Authorities should proceed to recover the tax from the supplier.
- The decision of *The State of Karnataka Vs. M/s. Ecom Gill Coffee Trading Pvt. Ltd. [Civil Appeal No. 230 of 2023]*, relied upon by the Tax Authorities can be distinguished considering the language used under Section 70 of the Karnataka Value Added Tax Act, 2003 and that the Taxpayer, in the present case, has not only produced the invoices but also the account details and the documents evidencing transportation of goods.
- Reliance was also placed on the following judgements:
 - *Sri Vinayaga Agencies Vs. The Assistant Commissioner (CT) & Anr. [2013 (60) VST 283 (MAD)]*;
 - *M/s D.Y. Beathel Enterprises Vs. The State Tax Officer (Data Cell) [TS-190-HC (MAD)-2021-GST]*.

Contentions by the Tax Authorities

- As per Section 16 of the CGST Act, ITC is subject to specific conditions, non-fulfilment of which would result in denial of ITC.
- In *ALD Automotive Pvt. Ltd. Vs. The Commercial Tax Officer & Ors. [TS-560-SC-2018-VAT]*, it was held that tax credits are in the nature of a benefit/concession and not a right extended to the assessee under the statutory scheme and the said benefit can accrue to the assessee only as per the statutory scheme.
- Further, *Godrej & Boyce Mfg. Co. Pvt. Ltd. and Others Vs. Commissioner of Sales Tax and Others [1992 (3) SCC 624]*, was relied on to contend that the rule-making authority can provide restrictions in extending the concession.

Observations and Ruling of the Hon'ble High Court

- As per Section 16(2) of the CGST Act, the following conditions are to be cumulatively satisfied to enable the benefit of ITC:
 - Existence of a tax invoice or debit note issued by the supplier;
 - Proof of receipt of goods or services or both;
 - The tax charged in respect of such supply is paid to the Government either through cash or through utilization of ITC.
 Thus, ITC, by the very nomenclature contemplates a credit being available to the recipient by way of payment of tax by the supplier to the Government.

²The provisions of the CGST Act are pari materia to the provisions of the Bihar Goods and Service Tax Act, 2017. For ease, we have referred to the provisions of the CGST Act.

- In *The State of Karnataka Vs. M/s. Ecom Gill Coffee Trading Pvt. Ltd. [TS-99-SC-2023-VAT]*, it was held that the Assessee who claims the ITC must substantiate the transaction by furnishing the name of address of the supplier, details of the vehicle delivering the goods, tax invoices, and payment particulars, etc. However, it does not absolve the assessee from the rigours of section 16(2)(c) of the GST law.
- Even though the concept of ITC was introduced to avoid cascading effect of taxes, the conditions for availment of ITC must be scrupulously followed, failing which, no benefit would be available to the Taxpayer.
- The Taxpayer's contention that denial of ITC would result in double taxation is not correct, as the denial of ITC would arise only when the supplier who has collected tax and fails to remit the same to the Government.
- The Government can use its machinery to recover the amounts from the supplier and if such amounts are recovered at a later point in time, the recipient (i.e., the Taxpayer) who has paid tax to its supplier, could seek a refund. Unless such tax is paid to the Government, a recipient would not be entitled to claim ITC.
- The mere production of a tax invoice, establishment of the movement of goods and receipt of the same and the consideration having been paid through bank accounts would not enable the Taxpayer to claim ITC.
- When the supplier fails to comply with the statutory requirement, the recipient i.e., Taxpayer cannot claim ITC and the remedy available to such recipient is only to proceed for recovery against the supplier.
- Even if such a recovery is made from the supplier, the State would also be able to recover the tax amount collected and not paid to the exchequer, from the supplier.
- In view of the above, the Taxpayer's claim of ITC is unsustainable in cases where the supplier has not paid tax to the Government.

[M/s. Aastha Enterprises Vs. The State of Bihar, [2023-VIL-546-PAT], dated 18 August 2023]

GOODS CANNOT BE DETAINED IF NO PROCEEDINGS HAVE BEEN INITIATED AGAINST THE OWNER OF SUCH GOODS

Facts of the case

- M/s. Arhaan Ferrous and Non-Ferrous Solutions Pvt Ltd. (Taxpayer) purchased Scrap from M/s. K.S. Enterprises (Supplier) and sold the same to M/s. Radha Smelters Pvt. Ltd. which was transported through the vehicles owned by Mr. T. Srinivasulu (Transporter) along with valid documents from Vijayawada to Sankarampet.
- During transit, the vehicles were intercepted and detained by the Tax Authorities on the ground that the Supplier had no place of business in Vijayawada from where the transportation of goods was initiated. Further, other Tax Authorities were requested to verify the genesis of the goods and bonafide of the Supplier.
- Based on the above, the GST registration of the Supplier was suspended with effect from 13 June 2023. Further, the Tax Authorities had also issued a notice for confiscation of goods and conveyance alleging the movement of goods in violation of Section 113 of the CGST Act (Impugned Notice). However, prior to the aforesaid notice, no notice was issued by the Tax Authorities in Form GST MOV 02, 03, 04, 05, 06, 07, 08 or 09.
- Aggrieved by the above, the Taxpayer and the Transporter filed a Writ Petition before the Hon'ble Andhra Pradesh High Court.

Contentions by the Taxpayer

- When the goods were intercepted, the Taxpayer was the owner thereof and not the Supplier and the same was also substantiated by producing requisite documents. However, the Impugned Notice was issued by ignoring the aforesaid documents.
- Since the Supplier has sold Scrap to the Taxpayer, he has no interest in the same. However, under the guise of initiating proceedings against the Supplier (who has defaulted), the Tax Authorities, cannot put the Taxpayer and the Transporter in trouble if the transaction is covered by all relevant documents.
- The Tax Authorities ought to have issued notices to the Taxpayer under Section 129 of the CGST Act and initiate proceedings if they were suspicious about the GST registration and the business of the Taxpayer. Without doing so, the Tax Authorities issued a Confiscation Notice to the Supplier (and not the Taxpayer) and detained the goods owned by the Taxpayer which is illegal and unjust.
- After the deletion of the non-obstante clause in Section 130 of the CGST Act, Section 129 of the CGST Act has an overriding effect on Section 130 of the CGST Act, and hence, the procedure stipulated under Section 129 of the CGST Act must be followed in respect of goods in transit. Reliance was placed on *Rajeev Traders Vs. Union of India [2022-VIL-639-KAR]*.
- The Impugned Notice served on the Transporter does not contain DIN. Further, the Tax Authorities do not have any right or jurisdiction to detain the goods and vehicles of the Taxpayer and the Transporter.

Contentions by the Tax Authorities

- The invoices which were produced at the interception of vehicles clearly showed that the Supplier was the owner of Scrap which was supplied to the Taxpayer. Since the origin of the goods was debatable and the Supplier happened to be a fictitious person, proceedings were initiated against the Supplier by issuing notices.
- Since the invoices and e-way bill were raised by the Supplier, the same would imply that he is the owner of the Scrap. Further, the Taxpayer failed to establish the ownership of Scrap and submitted a letter without a signature claiming ownership of the goods.

³ The provisions of the CGST Act are pari materia to the provisions of the Andhra Pradesh Goods and Services Tax Act, 2017. For the sake of brevity, we have referred to the provisions of the CGST Act herein.

- Absent such signature, the Tax Authorities issued an endorsement which was returned to the Taxpayer with an endorsement as the address was incomplete. This further creates doubt about the existence of the Taxpayer also.
- Since the notices in the present case were issued through the GST portal by generating reference numbers and dates, DIN need not be generated for them.
- Since the Taxpayer failed to establish the ownership of goods and the genuineness of the purchases allegedly made from a non-existing dealer viz., the Supplier, it is not obligatory on the part of the proper officer to issue notice to the Taxpayer and the Transporter.
- The Writ Petition is premature as the proceedings are pending and have not attained finality.

Observations and Ruling by the Hon'ble High Court

- On a perusal of Sections 129 and 130 of the CGST Act and its interpretation provided in *xRajeev Traders (supra) and Synergy Fertichem Pvt. Ltd Vs. State of Gujarat [2020 (33) GSTL 513 (Guj.)]*, it is clear that the proceedings for the detention of goods can be initiated while such goods are in transit and the same is in contravention to the provisions of the CGST Act.
- The Tax Authorities can initiate proceedings against the Supplier under Section 130 of the CGST Act on account of his absence at the given address and not holding any business premise from the place of business in Vijayawada. However, the Tax Authorities cannot confiscate the goods of the Taxpayer merely on the ground that the Supplier does not have any place of business at Vijayawada i.e., the place from where the transit of goods started.
- Even if the Taxpayer and Transporter partakes in the enquiry proceedings against the Supplier, their responsibility will be limited to the extent of establishing that the Taxpayer bonafidely purchased goods from the Supplier for valuable consideration by verifying the GST

registration of the Supplier and establish a mode of payment of consideration to the Supplier. However, the Taxpayer cannot be expected to speak about the business activities of the Supplier and whether he had obtained GST registration by producing fake documents.

- To summarise, the Taxpayer and the Transporter would be required to establish their own credentials and not that of the Supplier.
- However, the Tax Authorities are not correct in involving the Taxpayer and the Transporter in the proceedings against the Supplier, without initiating independent proceedings against them under Section 129 of the CGST Act.
- Considering the questions raised on the genuineness of the address of the Supplier, the Taxpayer has a responsibility to prove the genuineness of the transactions between him and the Supplier. Accordingly, the Tax Authorities can initiate proceedings under Section 129 of the CGST Act against the Taxpayer and the Transporter and conduct an enquiry by giving an opportunity to be heard to establish their case.
- Given the above, the Writ Petition is allowed. However, the Tax Authorities are open to initiate proceedings against the Taxpayer and the Transporter under Section 129 of the CGST Act promptly and pass appropriate orders.
- In the meanwhile, the Tax Authorities shall release the detained Scrap of the Taxpayer and vehicles of the Transporter, subject to payment of deposit and/or personal bond.

[M/s. Arhaan Ferrous and Non-Ferrous Solutions Pvt Ltd. & Anr. Vs. Deputy Assistant Commissioner of State Tax & Ors., [2023-VIL-497-AP], dated 03 August 2023]

SALES TAX / VAT

LEGISLATIVE UPDATES

THE CHHATTISGARH SETTLEMENT OF ARREARS OF TAX, INTEREST, AND PENALTY ACT, 2023

- The Chhattisgarh Settlement of Arrears of Tax, Interest, and Penalty Act, 2023 (Amnesty Act) provides for the settlement of arrears of tax, interest, and penalty which are levied, payable and imposed under the following legislations, subject to certain conditions and restrictions:
 - Chhattisgarh General Sales Tax Act, 1958;
 - Chhattisgarh Commercial Tax Act, 1994;
 - Central Sales Tax Act, 1956;
 - Chhattisgarh Value Added Tax Act, 2005;
 - Chhattisgarh Sthaniya Kshetra Me Mal Ke Pravesh Par Kar Adhinyam, 1976;
 - Chhattisgarh Professional Tax Act, 1995; and
 - Chhattisgarh Hotel Tatha Vas Grihon Me Vilas Vastuon Par Kar Adhinyam, 1988.
- The extent of relief granted under the Amnesty Act is as under:
 - In respect of Arrears of Tax which is equal to or more than Rs. 50 lacs under the aforesaid legislations - 40%;

- In respect of Arrears of Tax which is less than Rs. 50 lacs under the Relevant Act - 60%;
- In respect of Arrears of interest under the Relevant Act - 90%;
- In respect of Arrears of penalty under the Relevant Act - 100%.
- The Amnesty Act has now been notified to be effective from 17 August 2023.
[Notification no: F 10-42/2022/CT/V(30) dated 17 August 2023]

SERVICE TAX

JUDICIAL UPDATES

CENVAT CREDIT IS PERMISSIBLE ON INPUT SERVICES USED FOR SETTING UP OF FACTORY, EVEN IF THE WORDS SETTING UP OF FACTORY ARE EXCLUDED FROM THE DEFINITION OF INPUT SERVICES W.E.F. 01 APRIL 2011

Facts of the case

- M/s. Aditya Aluminium (Taxpayer) is inter alia engaged in the manufacture of aluminium ingots. For this, the Taxpayer commenced the activity of 'setting up of factory' in June 2010 which was completed in October 2013.
- During the aforesaid period, the Taxpayer had inter alia procured various services for which, CENVAT credit was claimed in the periodical Excise returns viz., Form ER-1.
- The Tax Authorities initiated an enquiry and a Show Cause Notice (SCN) alleging incorrect availment of CENVAT credit on the aforesaid services and seeking reversal of the CENVAT credit availed during the period April 2011 to September 2013 (the relevant period), along with interest and penalty.
- The demand alleged in the SCN was partially dropped on the ground that the same pertains to 'input services' availed for the period prior to April 2011. However, consequent to the amendment in the definition of 'input services' w.e.f. 01 April 2011, the demand alleged in the SCN was confirmed by the Tax Authorities vide the Impugned Order.
- Aggrieved by the above, the Taxpayer filed an appeal before CESTAT.

Contentions by the Taxpayer

- The issue involved in the present case is no longer res integra, as the services utilized towards 'setting up of a factory' has been held as eligible 'input services' considering the following judicial precedents:
 - *PepsiCo India Holdings Pvt. Ltd. Vs. CCT, Tirupati [TS-328-CESTAT-2021-ST]* wherein it was held that:
 - Although 'setting up of factory' is not manufacture in itself, it is an activity directly in relation to manufacture.
 - Without 'setting up of factory', there cannot be any manufacture.
 - Post 01 April 2011, services used in 'setting up of factory' are therefore considered as 'input services' under Rule 2(I)(ii) of the CENVAT Credit Rules, 2004 (CCR)
 - *M/s. Bharat Coking Coal Ltd. Vs. CCE & ST, Ranchi [TS-445-CESTAT-2021-EXC]* wherein the CESTAT has allowed CENVAT Credit of Service tax paid towards 'setting up of plant'.

Contentions by the Tax Authorities

- Effective 01 April 2011, services used for 'setting up of a factory' do not fall within the purview of 'input services' defined under Rule 2(I) of the CCR because the said activity was specifically excluded from the 'includes' part of the aforesaid definition vide Notification no: 03/2011 dated 01 March 2011.

Observations and Ruling of the CESTAT

- The definition of 'input services' under Rule 2(l) of the CCR has three limbs viz., 'means clause', 'includes clause' and 'excludes clause'.
- During the relevant period, the services procured for 'setting up of factory' are directly linked to the manufacture of the final products in as much as without availing the aforesaid services, the Taxpayer could not have set up the factory for the manufacture of goods. Hence, the aforesaid services are covered within the ambit of the 'means clause'.
- Accordingly, unless the aforesaid services are specifically excluded under the 'excludes clause', the Taxpayer is entitled to claim CENVAT credit on the aforesaid services procured for 'setting up of the factory'.

- Reliance in this regard was placed on various rulings inter alia including *PepsiCo India Holdings Pvt. Ltd. (supra)* and *M/s. Bharat Coking Coal Ltd. (supra)*.
- Accordingly, even if the word 'setting up of a factory' has been specifically excluded from the definition of 'input services' w.e.f. 01 April 2011, such services would be covered within the ambit of the 'main clause' of the aforesaid definition. Accordingly, CENVAT credit availed by the Taxpayer on the aforesaid services for 'setting up of the factory' is available.
- In view of the above, the appeal filed by the Taxpayer is allowed and the Impugned Order confirming the demand along with interest and penalty is set aside.

[M/s. Aditya Aluminium Commissioner of Central Excise, Customs & Service Tax, Bhubaneswar, [2023-VIL-777-CESTAT-KOL-CE], dated 01 August 2023]

CUSTOMS

LEGISLATIVE UPDATES

NOTIFICATION

IMPOSITION OF EXPORT DUTY ON ONIONS

- The Second Schedule to the Customs Tariff Act, 1975 has been amended to stipulate that Export Duty would be levied @50% on export of Onions falling under HSN Code 0703 10.
- However, the effective rate of Export Duty on the aforesaid product would be 40%.

[Notification no: 47&48/2023-Customs dated 19 August 2023]

FOREIGN TRADE POLICY (FTP)

LEGISLATIVE UPDATES

PUBLIC NOTICE

AMENDS APPENDIX-4B OF HANDBOOK OF PROCEDURES (HBP) 2023

- The list of banks authorized by the Reserve Bank of India to import both gold and silver under Part A of Appendix-4B of HBP 2023 has been amended as under:
 - The following banks have been added to the list:
 - Axis Bank Ltd.
 - Karur Vysya Bank Ltd.
 - Federal Bank Ltd.
 - The following banks have been removed from the list:
 - Bank of Nova Scotia
 - Corporation Bank
- The list of banks authorized by the Reserve Bank of India to import gold under Part B of Appendix-4B of HBP 2023 has been amended to remove Federal Bank Ltd. therefrom.
- The aforesaid lists shall remain valid up to 31 March 2024.

[Public Notice no:28/2023 dated 18 August 2023]

TRADE NOTICE

AMENDMENT IN EXPORT POLICY OF NON-BASMATI WHITE RICE

- Notification no: 20/2023 dated 20 July 2023⁴ inter alia stipulates the following conditions for permitting the export of non-basmati white rice falling under the HSN 1006 30 90 which are otherwise prohibited:
 - If the following activities have commenced prior to 20 July 2023:
 - Loading of non-basmati white rice consignments.
 - Shipping bills have been filed, and vessels have been already docked or arrived and anchored in Indian ports and their rotation numbers are allocated. The approval of loading on such vessels will be issued only after confirmation by the concerned Port Authorities.
 - Non-basmati rice consignments have been handed over to Customs and are registered on their systems/where the consignment has entered into the Customs Station for exportation and is registered on the electronic systems of the concerned custodian of the Customs Station with verifiable date evidence and time stamped prior to 20 July 2023. The period of export shall be up to 31 August 2023.
 - In this regard, it has been clarified that the aforesaid conditions for exports are independent of each other, and export would be allowed on completion of any one of the aforesaid conditions.

[Notification no: 23/2023 dated 18 August 2023]

NEWS FLASH

“GST Council's fitment committee clarity on SUV ground clearance soon”

https://www.business-standard.com/economy/news/22-compensation-cess-on-uvs-fitment-panel-might-clarify-ground-clearance-123081700742_1.html

[Source: Business Standard, 17 August 2023]

“Govt notifies GST amendment to levy 28% tax on online gaming”

<https://economictimes.indiatimes.com/news/economy/policy/govt-notifies-gst-amendment-to-levy-28-tax-on-online-gaming/articleshow/102862816.cms?from=mdr>

[Source: Economic Times, 19 August 2023]

“GST reward scheme on anvil; customers can soon upload invoice, participate in lucky draw”

<https://economictimes.indiatimes.com/news/economy/policy/gst-reward-scheme-on-anvil-customers-can-soon-upload-invoice-participate-in-lucky-draw/articleshow/102871369.cms?from=mdr>

[Source: Economic Times, 20 August 2023]

“Small taxpayers need to be vigilant in checking up on GST demand notices: Experts”

<https://economictimes.indiatimes.com/news/economy/finance/small-taxpayers-need-to-be-vigilant-in-checking-up-on-gst-demand-notices-experts/articleshow/102899282.cms?from=mdr>

[Source: Economic Times, 21 August 2023]

“Government losing revenue due to GST: Bibek Debroy”

<https://economictimes.indiatimes.com/news/economy/finance/government-losing-revenue-due-to-gst-bibek-debroy/articleshow/102951018.cms?from=mdr>

[Source: Economic Times, 22 August 2023]

⁴Our summary of the notification can be accessed [here](#)

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Mumbai - Office 3

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Wing, Lotus Corporate Park, Western
Express Highway, Ram Mandir Fatak Road,
Goregaon (E) Mumbai 400 063, INDIA

Mumbai - Office 4

The Ruby, Level 9, South East Wing
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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 Bunglow,
Chowk, Model Colony, Shivaji Nagar
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