

# CTC PUNE STUDY GROUP MEETING

## GSTR-9 ANNUAL RETURN GSTR-9C RECONCILIATION STATEMENT

**BY CA VIKRAM MEHTA**

# ANNUAL RETURN

## Applicability

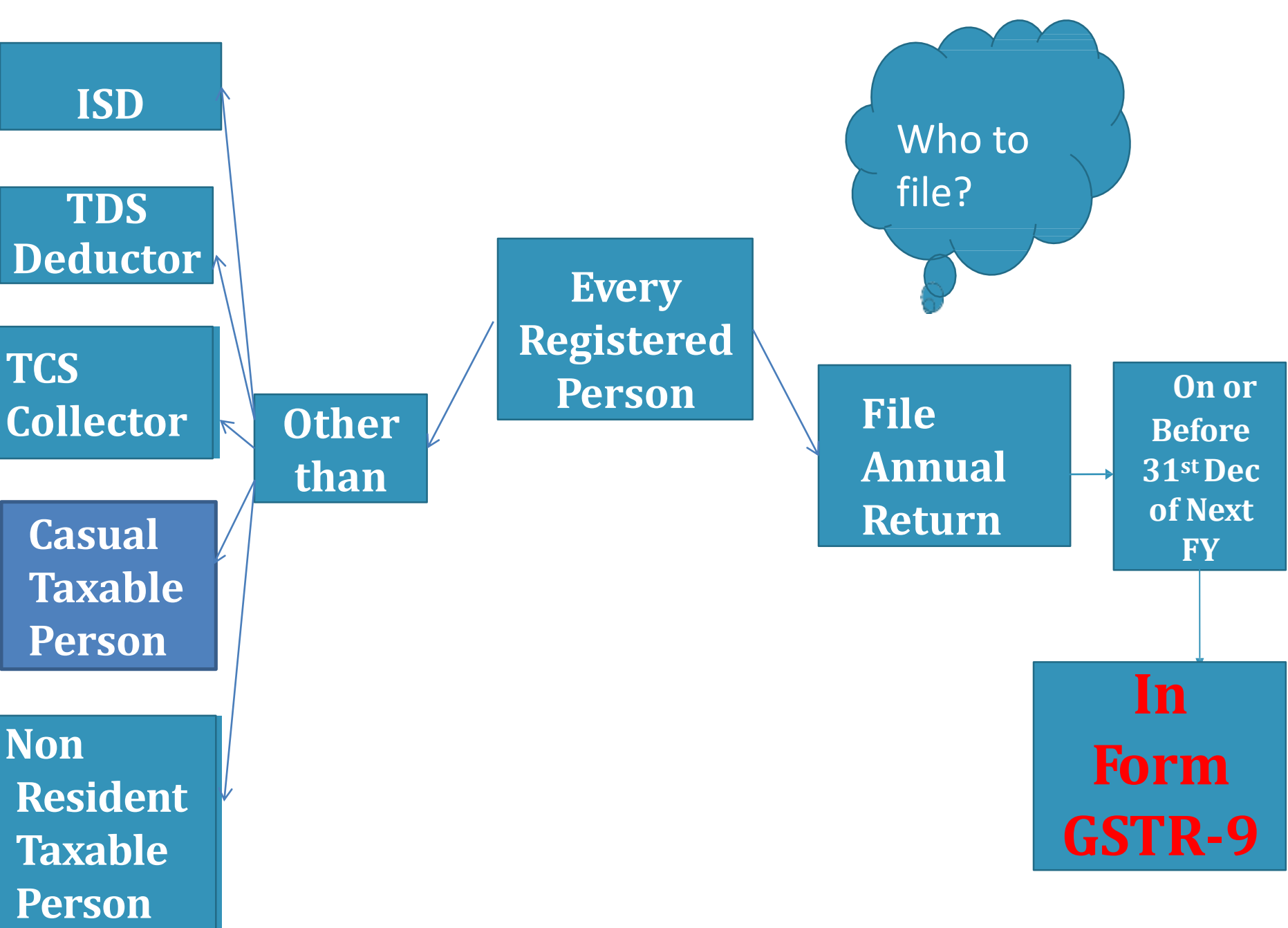
**Section 44 of CGST Act** provides that all registered persons other than the following:

- i. Input Service Distributor;
- ii. Person filing returns as per Section 51 and Section 52 (i.e. persons required to deduct or collect tax at source);
- iii. Casual Taxable Person;
- iv. Non residential taxable person

Shall furnish annual return in Form GSTR-9 [Rule 80]

Annual Return is **not for rectification of errors**, but it is summarization of all returns (GSTR-3B and GSTR-1) filed pertaining to the transaction from period 01/07/17 to 31/03/18 in a single return.

No need to reconcile with books of accounts??



# TYPES OF ANNUAL RETURNS

SR.NO.	RETURN	APPICABLE TO...
1	GSTR – 9	Regular taxpayers filing GSTR 1, GSTR 2, GSTR 3.
2	GSTR – 9A	Persons registered under composition scheme under GST.
3	GSTR – 9B	E-commerce operators who have filed GSTR 8 during the financial year.
4	GSTR – 9C	<p>Taxpayers whose annual turnover exceeds Rs 2 crores during the financial year.</p> <p>All such taxpayers are required to file GSTR-9 along with a copy of audited annual accounts and reconciliation statement of tax already paid and tax payable as per audited accounts in Form GSTR-9C.</p>

# DUE DATE

GSTR-9, 9A, 9B and 9C shall be filed on or before 31st December of the subsequent financial year.

For instance, for FY 2017-18, the due date for filing GSTR-9, 9A, 9B and 9C is 31st December 2018.

# LATE FILING FEES

Late fee of Rs. 200 (CGST + SGST) for every day during which such failure continues subject to a maximum of an amount calculated at a 0.25% of his turnover in the State or Union territory. [S/ 47(2)]

# IMPORTANCE OF ANNUAL RETURN

## SEC16(4)

- A registered person shall not be entitled to take input tax credit in respect of any invoice or debit note for supply of goods or services or both after the due date of furnishing of the return under section 39 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.

# IMPORTANCE OF ANNUAL RETURN

## SEC 34(2)

- *Any registered person who issues a credit note in relation to a supply of goods or services or both shall declare the details of such credit note in the return for the month during which such credit note has been issued but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed:*

Provided that no reduction in output tax liability of the supplier shall be permitted, if the incidence of tax and interest on such supply has been passed on to any other person.

- Similarly SEC 63, 73(10), 74(10), 36. 39(9) proviso, 37(3) PROVISIO , 38(5) PROVISIO, 62(1)

# DETAILS TO BE PROVIDED IN GSTR 9

Tax payers have to provide details in in total 6 parts & 19 Tables which are as

Parts	Particulars Required
Part-I	Basic Details
Part-II	Details of Outward and Inward supplies (RCM) declared during the FY.
Part-III	Details of Input Tax Credits as declared in returns filed for the FY.
Part-IV	Details of Tax paid as declared in the returns filed for the FY.
Part-V	Details of previous F. Y. declared in returns of April to September of current F. Y. or up to due date of filing Annual Return.
Part-VI	Other Information



# DECISION

- Whether GST 3B is a return?
- Whether GSTR1 is also a return or a statement?
- Annual return being consolidation of return whether only GSTR 3B will be considered or GSTR1 shall also be considered?
- The instruction sheet states that various table of form GSTR 1 may be used for filling up the details.
- Only in respect of Table 8, 12 and 13 references is given of form 3B.

# Basic preparations for filing GSTR-9

- Matching of 3B and GSTR 1 filed for each month
- Listing the differences of each month and noting as to when and how the rectification has been done or whether it has been left out to be done.
- Consolidation of the 3B , clause wise i.e. 3(1) (a) (b) ( C ) (d) (e) all separately. Similarly 3.2,4,5, 6
- Downloads of Liability Ledger, Credit ledger and Cash Ledgers
- Consolidation of GSTR1 clause wise
- Liability as per books for each month and its comparison with the returns filed .
- Comparing liability as per books and listing the differences of each month and noting as to when and how the rectification has been done in the returns filed or whether it has been left out to be done.

# Basic preparations for filing GSTR-9

- Bifurcation of ZERO rated supplies in to four parts as under:
  1. Export Supply without payment of Tax
  2. Export Supply with payment of Tax
  3. SEZ Supply without payment of Tax
  4. SEZ Supply with payment of Tax
- Details of Refund of Export applied, Received, Part Received or Rejected .

# Basic preparations for filing GSTR-9

- Classification of Credit in to
  1. Inputs
  2. Input Service
  3. Capital Goods
- Listing of all Inward Supplies from SEZ
- Listing of all Import of Goods- ICEGATE
- Listing of all Import of Services

# GSTR 9 PART II OUTWARD SUPPLIES

Table 4:

What to disclose?

- Details of advances,
- Inward and
- Outward supplies
- On which tax is payable

IF

- Declared in returns filed during the financial year(JULY 2017 TO MARCH 2018 return)

Table 5:

Details of outward supplies on which tax is not payable

Declared in returns filed during the financial year (July 2017 to march 2018 return)

# TABLE 4

Pt. II	Details of Outward and inward supplies declared during the financial year					
	Nature of Supplies	Taxable Value	(Amount in ₹ in all tables)			
			Central Tax	State Tax / UT Tax	Integrated Tax	Cess
1	2	3	4	5	6	
4	Details of advances, inward and outward supplies on which tax is payable as declared in returns filed during the financial year					
A	Supplies made to un-registered persons (B2C)					
B	Supplies made to registered persons (B2B)					
C	Zero rated supply (Export) on payment of tax (except supplies to SEZs)					
D	Supply to SEZs on payment of tax					
E	Deemed Exports					

ISSUES

- ISSUES

- Value of exports differences will arise due to exchange fluctuations.
- Deemed exports came into effect from October 2017.
- EOU tagged as SEZ till December 2017.
- Billed CGST and SGST.... system took IGST

## 4F:

F	Advances on which tax has been paid but invoice has not been issued (not covered under (A) to (E) above)
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### TO BE NOTED:

- Tax on advances on supply of goods was in place from 13.10.2017 to 15.11.2017.
- Advances refunded shall not be covered over here.

## 4G:

G	Inward supplies on which tax is to be paid on reverse charge basis
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### TO BE NOTED:

- The above shall cover RCM on goods or services procured from unregistered person (up to 13.10.2017) and notified reverse charge on specified goods and/or services.

Table 4 K & L:

K	Supplies / tax declared through Amendments (+)
L	Supplies / tax reduced through Amendments (-)

- This should include all the amendments that have been made to supplies (Other than B2C supplies) which effects addition / deductions in supplies / taxes.
- **Only the amendments shall be reported here and not additional supplies.**

Amendments due to mathematical error(under reporting value of supply) or errors in valuation of Exports etc. should be reported here.

- Table 9A and 9C of GSTR-1 may be referred for reporting.

**THE AMENDMENTS ACTUALLY SHOWN IN TABLE 9A AND 9C DURING THE FINANCIAL YEAR ENDING 31 MARCH 2018 ONLY SHOULD BE REPORTED.**



5	Details of Outward supplies on which tax is not payable as declared in returns filed during the financial year					
A	Zero rated supply (Export) without payment of tax					
B	Supply to SEZs without payment of tax					
C	Supplies on which tax is to be paid by the recipient on reverse charge basis					
D	Exempted					
E	Nil Rated					
F	Non-GST supply					

## 5D, 5E & 5F

- **Instruction sheet provides –value of “no supply” shall also to be declared.**
- **Schedule – III of CGST Act. Ex. Sale of Land, Sale of Building, Actionable claims etc.; Transaction in Securities, Petroleum products, Alcoholic liquor**

# PART III OF GSTR 9

6	Details of ITC availed as declared in returns filed during the financial year				
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)	<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs			
		Capital Goods			
		Input Services			
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs			
		Capital Goods			
		Input Services			
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs			
		Capital Goods			
		Input Services			
E	Import of goods (including supplies from SEZs)	Inputs			
		Capital Goods			
F	Import of services (excluding inward supplies from SEZs)				
G	Input Tax credit received from ISD				
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				

## CONFLICTS:

• SEGREGATION OF ITC INTO INPUTS CAPITAL GOODS AND INPUT SERVICES WAS NOT REQUIRED TO BE MAINTAINED AS PER LAW BUT SHALL HAVE TO BE DONE FOR ANNUAL RETURN.

## 6H

- ITC which was availed, reversed and again re-claimed must be given here
- This data needs to be taken from 3B fields of All Other ITC i.e. 4(A) and Reversal of ITC i.e. 4(B). FOR E.G. Interest income.....
- SEC 16(2) Payment of inwards within 180 days and its reversal and reclaim on payment

6 Details of ITC availed as declared in returns filed during the financial year						
A	Total amount of input tax credit availed through FORM GSTR-3B (sum total of Table 4A of FORM GSTR-3B)		<Auto>	<Auto>	<Auto>	<Auto>
B	Inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs)	Inputs				
		Capital Goods				
		Input Services				
C	Inward supplies received from unregistered persons liable to reverse charge (other than B above) on which tax is paid & ITC availed	Inputs				
		Capital Goods				
		Input Services				
D	Inward supplies received from registered persons liable to reverse charge (other than B above) on which tax is paid and ITC availed	Inputs				
		Capital Goods				
		Input Services				
E	Import of goods (including supplies from SEZs)	Inputs				
		Capital Goods				
F	Import of services (excluding inward supplies from SEZs)					
G	Input Tax credit received from ISD					
H	Amount of ITC reclaimed (other than B above) under the provisions of the Act					
I	Sub-total (B to H above)					
J	Difference (I - A above)					
K	Transition Credit through TRAN-I (including revisions if any)					
L	Transition Credit through TRAN-II					
M	Any other ITC availed but not specified above					
N	Sub-total (K to M above)					

## 6J

The difference of total input credit availed in 3B minus the bifurcations in 6B to 6H should be ideally zero

IN RESPECT OF CASES WHERE TRANS-2 COULD NOT BE FILED DUE TO TECHNICAL GLITCHES WHETHER ANNUAL RETURN SHOULD BE KEPT PENDING OR CREDIT OF TRANS-2 SHOULD BE IGNORED

# TABLE 7

H	provisions of the Act				
I	Sub-total (B to H above)				
J	Difference (I - A above)				
K	Transition Credit through TRAN-I (including revisions if any)				
L	Transition Credit through TRAN-II				
M	Any other ITC availed but not specified above				
N	Sub-total (K to M above)				
O	Total ITC availed (I + N above)				
7	<b>Details of ITC Reversed and Ineligible ITC as declared in returns filed during the financial year</b>				
A	As per Rule 37				
B	As per Rule 39				
C	As per Rule 42				
D	As per Rule 43				
E	As per section 17(5)				
F	Reversal of TRAN-I credit				
G	Reversal of TRAN-II credit				
H	Other reversals (pl. specify)				
I	Total ITC Reversed (A to H above)				
J	Net ITC Available for Utilization (6O - 7I)				
8	<b>Other ITC related information</b>				
A	ITC as per GSTR-2A (Table 3 & 5 thereof)	<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above	<Auto>			

**Details of ITC reversed due to in-eligibility or reversals required under the law shall be declared in Table 7A to 7H**

ITC reversed through ITC-03 (registration is cancelled – ITC to be reversed Should be reported.

Table 4B of GSTR-3B maybe used here.

Rules	Particulars
37	Non-payment of consideration 180 days
39	Distribution of input tax credit to Input Service Distributor.
42 & 43	Partly used for the purposes of business and partly for other, or partly used for effecting taxable supplies and partly for effecting exempt supplies . [Rule 42 – Inputs & Input Services & Rule 43 – Capital goods]
17(5)	Block Credit. Eg: passenger car, food, etc.



Pt. III Details of ITC as declared in returns filed during the financial year						
	Description	Type	Central Tax	State Tax / UT Tax	Integrated Tax	Cess
	1	2	3	4	5	6
<b>8</b>	<b>Other ITC related information</b>					
A	ITC as per GSTR-2A (Table 3 & 5 thereof)		<Auto>	<Auto>	<Auto>	<Auto>
B	ITC as per sum total of 6(B) and 6(H) above		<Auto>			
C	ITC on inward supplies (other than imports and inward supplies liable to reverse charge but includes services received from SEZs) received during 2017-18 but availed during April to September, 2018					
D	Difference [A-(B+C)]					
E	ITC available but not availed (out of D)					
F	ITC available but ineligible (out of D)					
G	IGST paid on import of goods (including supplies from SEZ)					
H	IGST credit availed on import of goods (as per 6(E) above)		<Auto>			
I	Difference (G-H)					
J	ITC available but not availed on import of goods (Equal to I)					
K	Total ITC to be lapsed in current financial year (E + F + J)		<Auto>	<Auto>	<Auto>	<Auto>

## Table 8 – Other ITC related information

- Total credits available for inward supplies received during 2017-18 and reflected in Form GSTR-2A (Table 3 & 5 only) shall be auto populated in Table 8A.
- This would be aggregate of all the ITC declared by corresponding supplier in their GSTR-1.
- This will not include ITC on imports and tax paid under RCM.
- **GSTR-2A would be for which period?**

# PART IV OF GSTR 9

Pt. IV	Details of tax paid as declared in returns filed during the financial year						
	Description	Tax Payable	Paid through cash	Paid through ITC			
				Central Tax	State Tax / UT Tax	Integrated Tax	Cess
9							
	1	2	3	4	5	6	7
	Integrated Tax						
	Central Tax						
	State/UT Tax						
	Cess						
	Interest						
	Late fee						
	Penalty						
	Other						

TABLE 9

- Total tax paid in the return (GSTR-3B) filed during the financial year.
- Details to be compiled from Table 6.1 of GSTR-3B in respect of –
  - ❖ Tax payable;
  - ❖ Tax paid through cash;
  - ❖ Tax paid through ITC;
  - ❖ Late filing fees paid and reversal;
  - ❖ Others ???(EXCESS TAX COLLECTION?)

## ISSUES

Tax wrongly paid and refund pending whether to be shown?

# PART V

- Particulars of transactions of PFY (2017- 18) but declared in the return of April to September of CFY (2018-19), shall be declared.
- In **Table 10 & 11**, details of addition / deletion or amendment in the transactions which had been already declared in return (Table 9A, 9B & 9C) of PFY (2017-18), which is carried out in returns of CFY (2018-19) shall be declared.
- Short reporting of supply in PFY or amendment in supply in CFY
- Over reporting of supply in PFY & amendment in supply in CFY

## ■ ISSUES

- 1. Situations where liability not reported in 3B but correctly reported in GSTR 1 of the relevant financial year and liability in 3B reported in subsequent financial year shall create a situation where liability will be covered in annual return but the payment thereof not covered.***

# PART V

- In **Table 12**, details of reversal of ITC availed during the PFY to be reported.
- If any excess credit is availed such excess to be reversed on or before 30<sup>th</sup> Sept of the next FY.
- ***How to report if ITC reversal excess done in PFY and now recouped in CFY?***
- ***Whether recouped ITC will be covered in table 13 “ITC availed for the previous financial year”.***



# PART VI TABLE 15

Pt. VI 15	Other Information							
	Particulars of Demands and Refunds							
	Details	Central Tax	State Tax / UT Tax	Integrated Tax	Cess	Interest	Penalty	Late Fee / Others
	1	2	3	4	5			
A	Total Refund claimed							
B	Total Refund sanctioned							
C	Total Refund Rejected							
D	Total Refund Pending							
E	Total demand of taxes							
F	Total taxes paid in respect of E above							
G	Total demands pending out of E above							

- **15A**

RFD-01 – Exports WOPT, SEZ, Inverted Rate duty and Shipping bills for Exports WPT

- **15B**

RFD-04 (Sanction of Refund amount), RFD-05 (Payment advise) & RFD-06 (Order sanctioning refund amount)

- **15C**

RFD-08 – Issuance of Notice in respect of refund not admissible

- ***Not to mention***

1. about receipt of provisional refund.
2. Refund under service tax, excise or VAT

- SCN issued but not adjudicated

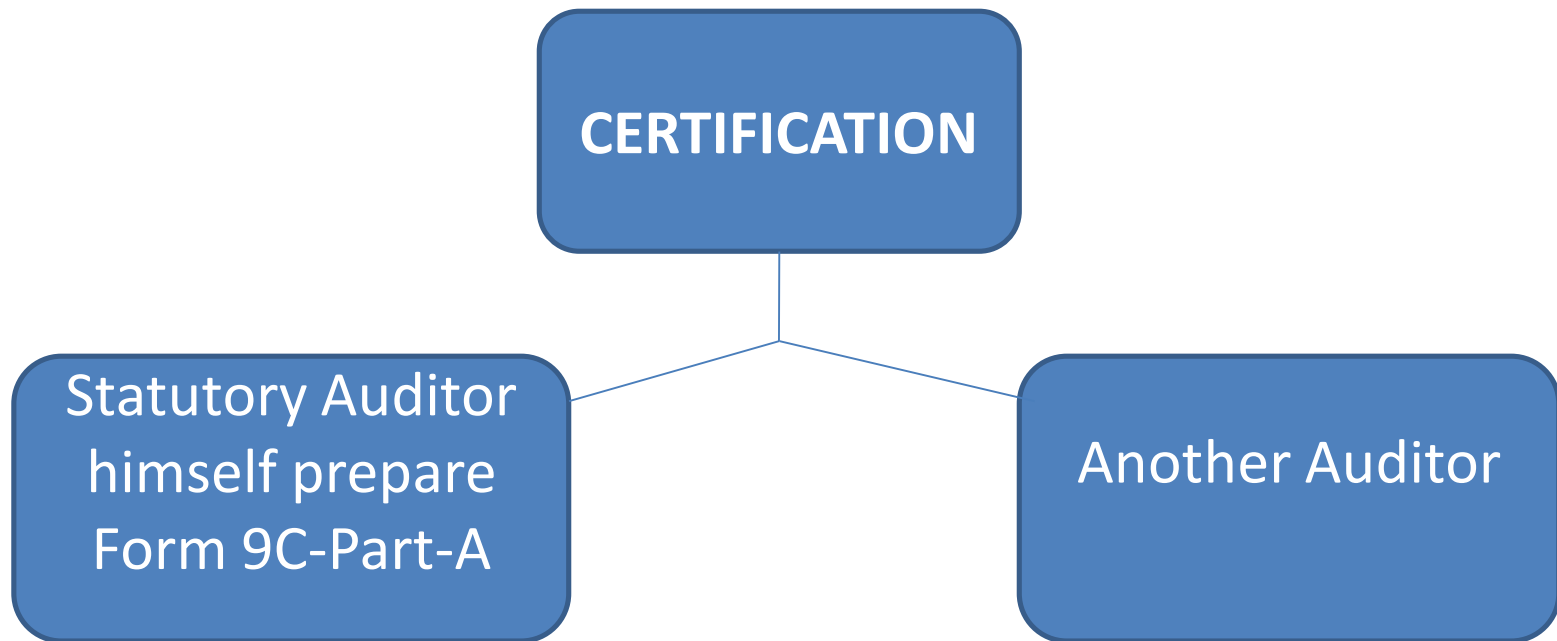
- **15D**

DRC Provision- Demand order raised by adjudicating authority.

# FORM GSTR 9C RECONCILIATION STATEMENT

## FORM GSTR-9C

- Part-A – Reconciliation Statement (with GSTR-9)
- Part-B – Certification



# DECISION

- As an auditor whether reconciliation shall be of items reported in annual financial statements and annual return

**OR**

- Reporting of supply liable to be taxed but not recorded in the books of account shall be made. Similarly whether other legal provision not complied to be reported?

For e.g One premises used by multiple entities no rent paid

- **Part-A- Reconciliation Statement**
- Part-I – Basic Details (Point No. 1 to 4)
- Part-II – Reco. Of Turnover
- Part-III – Reco. Of Tax Paid
- Part-IV – Reco. Of ITC
- Part-V – Auditor’s recommendation

# PART – A - Reconciliation Statement

- **Reconciliation of turnover declared in audited Annual Financial Statement with turnover declared in Annual Return (GSTR9)**
- Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement).

## ISSUE RAISED:

- How the auditor should safeguard itself in case it receives GSTIN wise break-up of the financial statement for GST audit purposes? Especially considering the fact that bigger companies (specifically Pharma, FMCG, etc.) may engage separate GST auditor within the state / geographical territory?
- Turnover as per normal accounting principles and not as per GST law?

5	<b>Reconciliation of Gross Turnover</b>		
A	Turnover (including exports) as per audited financial statements for the State / UT (For multi-GSTIN units under same PAN the turnover shall be derived from the audited Annual Financial Statement)		
B	Unbilled revenue at the beginning of Financial Year	(+)	
C	Unadjusted advances at the end of the Financial Year	(+)	
D	Deemed Supply under Schedule I	(+)	
E	Credit Notes issued after the end of the financial year but reflected in the annual return	(+)	

ONLY IF THERE  
IN  
ACCOUNTS??

SITUATIONS???

F	Trade Discounts accounted for in the audited Annual Financial Statement but are not permissible under GST	(+)
G	Turnover from April 2017 to June 2017	(-)
H	Unbilled revenue at the end of Financial Year	(-)
I	Unadjusted Advances at the beginning of the Financial Year	(-)
J	Credit notes accounted for in the audited Annual Financial Statement but are not permissible under GST	(-)
K	Adjustments on account of supply of goods by SEZ units to DTA Units	(-)
L	Turnover for the period under composition scheme	(-)
M	Adjustments in turnover under section 15 and rules thereunder	(+/-)
N	Adjustments in turnover due to foreign exchange fluctuations	(+/-)
O	Adjustments in turnover due to reasons not listed above	(+/-)

WHETHER INCLUDES ONLY TRADE DISCOUNTS OR ALL OTHER DISCOUNTS

DIFFERENCE BETWEEN F AND J

NOT ALLOWED AND NON GST CREDIT NOTES (OTHER THAN DISCOUNTS?)

PACKING AND TRANSPORTATION SEPARATELY SHOWN ON THE INVOICE AND BOOKED SEPARATELY IN ACCOUNTS

CAN BE USED FOR RECONCILIATION OF PERSONS FOLLOWING CASH SYSTEM

ALL ADJUSTMENTS OTHER THAN SPECIFICALLY MENTIONED ABOVE (BALANCING FIGURE)???



7	Reconciliation of Taxable Turnover	
A	Annual turnover after adjustments (from 5P above)	<Auto >
B	Value of Exempted, Nil Rated, Non-GST supplies, No-Supply turnover	
C	Zero rated supplies without payment of tax	
D	Supplies on which tax is to be paid by the recipient on reverse charge basis	
E	Taxable turnover as per adjustments above (A-B-C-D)	<Auto>
F	Taxable turnover as per liability declared in Annual Return (GSTR9)	
G	Unreconciled taxable turnover (F-E)	AT 2

### ISSUES:

- SEZ supply wrongly shown in exempted
- Correction of this figure not possible
- Again showed correctly as zero rated for claim of refund
- Reason for unreconciled difference
- Double reporting of SEZ turnover



Pt. III	Reconciliation of tax paid					
9	Reconciliation of rate wise liability and amount payable thereon					
			Tax payable			
	Description	Taxable Value	Central tax	State tax / UT tax	Integrated Tax	Cess, if applicable
	1	2	3	4	5	6
A	5%					
B	5% (RC)					
C	12%					
D	12% (RC)					
E	18%					
F	18% (RC)					
G	28%					
H	28% (RC)					
I	3%					
J	0.25%					
K	0.10%					
L	Interest					
M	Late Fee					
N	Penalty					
O	Others					

## ISSUES :

- CGST + SGST paid higher by Rs. X
- IGST paid lower by same exact Rs. X
- Sec 77 read with rule 4 (1) of GST refund rules adjustment allowable under law whether decision in the case of Saji S vs. Kerala GST Commissioner Kerala High Court Applicable???

IV		
12	<b>Reconciliation of Net Input Tax Credit (ITC)</b>	
A	ITC availed as per audited Annual Financial Statement for the State/ UT (For multi-GSTIN units under same PAN this should be derived from books of accounts)	
B	ITC booked in earlier Financial Years claimed in current Financial Year	(+)
C	ITC booked in current Financial Year to be claimed in subsequent Financial Years	(-)
D	ITC availed as per audited financial statements or books of account	
E	ITC claimed in Annual Return (GSTR9)	
F	Un-reconciled ITC	
		ITC 1
13	<b>Reasons for un-reconciled difference in ITC</b>	
A	Reason 1	<<Text>>
B	Reason 2	<<Text>>
C	Reason 3	<<Text>>

## ISSUES:

- Bifurcation of ITC into CGST SGST AND IGST not required?
- ITC as per annual return allowable to be verified by the auditor as per clause 14 after bifurcation as listed in 14.

**Auditor's recommendation on additional Liability due to non-reconciliation**

Description	Value	To be paid through Cash			
		Central tax	State tax / UT tax	Integrated tax	Cess, if applicable
1	2	3	4	5	6
5%					
12%					
18%					
28%					
3%					
0.25%					
0.10%					
Input Tax Credit					
Interest					
Late Fee					
Penalty					
Any other amount paid for supplies not included in Annual Return					

TAX PAID IN DRC03 AFTER MARCH 18 WHETHER TO BE COVERED OVER HERE

**ISSUES:**

- Supply left out to be shown in GSTR 3B and GSTR 1
- Recipient took ITC on the basis of invoice
- On reconciliation supplier paid tax under DRC 03
- Whether recipient entitled to ITC?

# DRC-03

FORM GST DRC- 03  
[See rule 142(2) & 142 (3)]

**Intimation of payment made voluntarily or made against the show cause notice (SCN) or statement**

1.	GSTIN									
2.	Name									
3.	Cause of payment Audit, investigation, voluntary, SCN, others (specify)									
4.	Section under which voluntary payment is made									
5.	Details of show cause notice, if payment is made within 30 days of its issue						Reference No.		Date of issue	
6.	Financial Year									
7.	Details of payment made including interest and penalty, if applicable (Amount in Rs.)									
Sr. No.	Tax Period	Act	Place of supply (POS)	Tax/ Cess	Interest	Penalty, if applicable	Total	Ledger utilised (Cash / Credit)	Debit entry no.	Date of debit entry
1	2	3	4	5	6	7	8	9	10	11

8. Reasons, if any - << Text box >>

9. Verification-

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorized Signatory

Name \_\_\_\_\_

Designation / Status -----

Date -



*Thank  
You!*

VIKRAM MEHTA  
D.R.MEHTA AND ASSOCIATES  
H-2, EVEREST BUILDING, 9<sup>TH</sup> FLOOR,  
156, TARDEO ROAD, MUMBAI – 400034.  
CONTACT DETAILS--23520330/23513758  
E-Mail: vikram@drmehta.in