

RECENT ISSUES UNDER GST LAWS

Webinar – All India Federation of Tax Practitioners (CZ)

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SUPPLY – MUTUALITY

- Supply of goods and / or services by an association to its members is not liable to tax in terms of State of West Bengal & Ors. v. Calcutta Club Limited and CCES & Ors. v. Ranchi Club Limited – [TS-779-SC-2019-VAT]:
 - Club which makes purchases through a Secretary or Manager and supplies the requirements to members at a fixed rate did not in law sell those goods to the members - CTO v. Young Men's Indian Assn. [1970] 1 SCC 462;
 - Society is not said to have been acting as an agent of its members in providing facilities for making food available to them. A distinction was made between a society which is a body corporate and its members, stating that the body corporate is a separate person in law - Deputy Commercial Tax Officer v. Enfield India Ltd. [1968] 2 SCR 421;
 - *Young Men's Indian Association (supra)* made no distinction between a club in the corporate form and a club by way of a registered society or incorporated by a deed of trust. What is the essence of the judgment is that the holding of property must be a holding for and on behalf of the members of the club, there being no transfer of property from one person to another. Proprietary clubs were distinguished, as there the owner of the club would not be the members themselves, but somebody else;

SUPPLY – MUTUALITY

- The members perform the activities of the club for themselves, the fact that they incorporate a legal entity to do it for them makes no difference. What is of essence, therefore, in applying this doctrine is that there is no sale transaction between two persons, as one person cannot sell goods to itself - Bangalore Club v. CIT [2013] 29 taxmann.com 29/212 Taxman 566/350 ITR 509 (SC);
- Whether from 2005 onwards, Finance Act of 1994, does not purport to levy service tax on members' clubs in incorporated form - Held, yes - **Calcutta Club Ltd. 29 GSTL 545**;
- Whether, incorporated clubs or associations prior to 1-7-2012, were not included in service tax net and said scheme of not taxing members' clubs when they are in incorporated form continued under negative list regime post-2012 - Held, yes – **Calcutta Club Ltd. 29 GSTL 545**
- Whether, if doctrine of agency, trust and mutuality is to be applied qua members' clubs, there has to be an activity carried out by one person to another for consideration - Held, yes - **Calcutta Club Ltd. 29 GSTL 545**
- Whether in view of fact that clubs could not be treated as separate in law from their members, there could not have been demand of service tax from incorporated members clubs - Held, yes - **Calcutta Club Ltd. 29 GSTL 545**

GST APPLICABILITY ON CLUBS

- Whether benefit of Doctrine of Mutuality can be availed under GST regime?
- **Lions Club of Poona Kothrud - 2019 (11) TMI 420 (AAAR-Maharashtra)**
 - Membership fee, collected by the Respondent from its members, will not construed as consideration for levy of GST
 - Registration fee, collected by the Respondent from its members for organising the skill oriented workshops, will be construed as consideration against the supply made by the Respondent to its members and leviable to GST
- **Rotary Club - 2020 (2) TMI 895 (AAAR-Maharashtra)**

Amount collected as membership subscription and admission fees from members is not liable to GST as supply of services

JOB WORK OR MANUFACTURE

Circular No. 126/45/2019-GST, 22.11.2019

- Job work - means any treatment or processing undertaken by a person on goods belonging to another **registered person** and the expression 'job worker' shall be construed accordingly - Entry 26 Heading 9988 (ia) Notfn 11/2017 CT(R) – Rate of tax 12% (6% CGST+6%SGST)
- Manufacturing services on physical inputs (goods) owned by others, other than (i), (ia), (ib), (ic), (id), (ii), (iia) and (iii) above - Entry 26 Heading 9988 (iv) Notfn 11/2017 CT(R) – Rate of tax 18% (9% CGST+9%SGST)

RCM ON REMUNERATION TO DIRECTORS

■ Clay Craft India Pvt. Ltd. - 2020 (4) TMI 228 - AAR Rajasthan

- Whether GST is payable under Reverse Charge Mechanism (RCM) on the **salary paid** to Director of the company who is paid salary as per contract?
- The consideration paid to the Directors is against the supply of services provided by them to the applicant company and are not covered under clause (I) of the Schedule III to the CGST Act, 2017 as the Directors are not the employee of the Company. In the instant case Director is the supplier of services and the applicant company is the recipient of the services. So it is very clear that the services rendered by the Director to the company for which consideration is paid to them in any head is liable to pay GST under RCM

■ Alcon Consulting Engineers (India) Pvt. Ltd. - 2019 (10) TMI 793 – AAR Karnataka

- *Whether RCM is applicable on **remuneration** paid to the Directors?*
- The services provided by the Directors to the Company are not covered under clause (I) of the Schedule III to the Central Goods and Services Tax Act, 2017 as the Director is not the employee of the Company. Liable to tax under reverse charge basis

RCM ON REMUNERATION TO DIRECTORS

- Directors who are in whole-time employment or those who are entrusted with day-to-day operations of the company are termed as 'Executive Directors'. These directors are treated as employees.
- Sitting fees is paid to the directors, not being whole-time directors and managing director, and they are not be considered as employees as they are not entrusted with the responsibilities for the day-to-day operations.
- **ALLIED BLENDERS AND DISTILLERS PVT. LTD - 2019 (I) TMI 433 - CESTAT MUMBAI**
 - Remuneration paid to the Directors - reverse charge mechanism - N/N. 45/2012-ST dated 7.8.2012 and 46/2012-ST dated 7.8.2012 - service or not
 - Documents produced by the Appellant (deductions on account of Provident Fund, Professional Tax and TDS under Section 192 of the Income Tax Act are made as applicable; also they were issuing Form-16 like it is issued to all other employees. Even in the salary return filed by the appellant company before the Income Tax authorities, the director's names have been included) it is crystal clear that the Directors who are concerned with the management of the company, indicate the Director as an employee of the company
 - Not liable to service tax under RCM

RCM ON REMUNERATION TO DIRECTORS

■ Circular No. 115/09/2009 – ST 31.07.2009

Clarified that remunerations paid to Managing Director / Directors of companies whether whole-time or independent when being compensated for their performance as Managing Director/Directors would not be liable to service tax

SUPPLY – CERTAIN ISSUES

- Supply of medical equipment without any consideration wherein the recipient in return agrees to purchase minimum quantity of reagents / consumables at specified prices during the contract period:
 - *Whether supply of medical equipment is liable to GST?*
 - *Yes - Abbott Health Care (P.) Ltd., [TS-538-AAR-2018-NT] – AAR Kerala*
 - *Yes - Abbott Health Care (P.) Ltd., [TS-917-AAAR-2018-NT] – AAAR Kerala*
 - *Matter remanded to AAR - Abbott Health Care (P.) Ltd., [TS-4-HC-2020(KER)-NT] – HC Kerala*
 - *No - Randox Laboratories India Private Limited [TS-1025-AAR-2019-NT] – AAR Karnataka*
 - *Will supply of medical equipment and reagents / consumables under a contract would qualify as composite supply?*
 - *Yes - Abbott Health Care (P.) Ltd., [TS-538-AAR-2018-NT] – AAR Kerala*
 - *Yes - Abbott Health Care (P.) Ltd., [TS-917-AAAR-2018-NT] – AAAR Kerala*
 - *No supply - Randox Laboratories India Private Limited [TS-1025-AAR-2019-NT] – AAR Karnataka*

SUPPLY – CERTAIN ISSUES

- Issuance of vouchers either directly or indirectly through another intermediary:
 - Vouchers / gift cards purchased by the customer and loaded with the money paid by the customer – payment instrument under Payment and Settlement Act, 2007;
 - Whether such vouchers / gift cards are claim to a debt or give a beneficial interest in movable property – No;
 - Whether such vouchers / gift cards are actionable claim – No;
 - Whether vouchers in the form of gift cards are PPIs – Yes;
 - Gift vouchers (CTH 4911) liable to tax @ 12% - Sl. No. 132 of Sch II to the Notification No. 01/2017 – CT (Rate) dated 28.06.2017;
 - Gift cards (CTH 8523) are liable to tax @ 18% - Sl. No. 382 of Sch II to the Notification No. 01/2017 – CT (Rate) dated 28.06.2017;
- References:
 - *Kalyan Jewellers India Limited [TS-1188-AAR-2019-NT]*
 - *M/s. Sodexo Sve India Private Limited [TS-677-SC-2015-VAT]*
 - *Union of India Vs. Delhi Chit Fund Association [TS-57-SC-2014-ST]*

SUPPLY – CERTAIN ISSUES

- Tooling cost - Transfer of ownership of tools located outside India to an Indian entity without movement of such tools – In case of goods supplied on an out an out basis as is in the present case, there is no levy till the time of their customs clearance in compliance with Section 12 of the Customs Act and Section 3 of the Customs Tariff Act. In view of this the imported goods sold from and to a non-taxable territory, though they are clearly in the nature of inter-state supply would come in the category of “exempt supply” as no duty is leviable on them except in accordance with proviso to Section 5(1) of the IGST Act – *M/s INA Bearings India Pvt. Ltd., 2018 (12) TMI 226 – AAR Mah*
- Transfer of title in moulds to another person within India – involves supply of goods – *liable to GST – Automotive Components - 2020 (3) TMI 242 – AAR TN*
- Royalty paid to the Government for extraction of mines – whether involves movement of goods?

SAFARI RETREATS PRIVATE LIMITED - 2019 (5) TMI 1278 - ORISSA HIGH COURT

- The restriction contained in Section 17(5)(d) of the CGST Act, 2017 should not be narrowly interpreted, so as to restrict the input credit of GST paid on construction related inputs or capital goods or input services.
- That (i) the narrow construction and interpretation to limit the said credits by the department is frustrating the very objective of the Act, in as much as, the Petitioner would then have to pay huge amounts of tax without any basis; (ii) the provisions contained in S. 17(5)(d) should be read down and the narrow restriction imposed in the reading of S. 17(5)(d) is not required to be accepted.
- The Hon'ble High Court has ruled that the petitioner is required to have the input credit of GST which is paid on the investment (construction of immovable property) on which the rental income of which the petitioner is liable to pay GST.
- The case is now before the Hon'ble Supreme Court

TARUN REALTORS PVT. LTD. - 2020 (3) TMI 981 - AAAR KARNATAKA

- Chillers, AHUs, elevators, escalators, conveyor belts, Water Treatment Plant, Sewage Treatment Plant can be contended as falling within the meaning of Plant and Machinery (for brevity, P&M) - Can input tax credit of P&M may be claimed.
- Section 17(5) (c) of the CGST Act, 2017 excludes P&M, which means that works contract service for P&M is eligible as input tax credit.
- Held in the AAAR as follows
 - Chiller, Air Handling Unit, Indoor/Outdoor Surveillance System (CCTV), electrical wiring and fixtures, Public Health Engineering (PHE), Fire-fighting and water management pump system do not qualify as plant or machinery but are items which are procured for the purpose of construction of the immovable property. Hence, the appellant is not eligible for the input tax credit
 - Water treatment Plant and Sewage Treatment Plant form part of the civil structure of the immovable property. Civil structures are specifically excluded from the definition of “Plant and machinery”. So also, the DG Set and Transformer - they are procured as independent items and their installation becomes part of the civil structure of the immovable property - the appellant is not eligible to input tax credit

GST ON PLOT DEVELOPMENT

Is GST applicable on site formation/plot development activity?

■ **REAL ESTATE PROJECT [2(zn) of RERA]** :means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, **or the development of land into plots** or apartments, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easements, rights and appurtenances belonging thereto

■ **Maarq Spaces Pvt. Ltd. 2019 (11) TMI 994 Karnataka AAR**

Levy of GST - sale of developed plots for consideration - revenue sharing basis - principal supply/predominant supply - applicability of Rule 31 of CGST Rules - Taxability in terms of serial number 5 of Schedule III of the CGST Act, 2017 - HELD THAT:- On the basis of provisions of the agreement it would be in order to conclude that activities undertaken by the applicant are not qualified to be covered under entry number 5 of Schedule III of the said Act. Thus the activities undertaken by the applicant amount to a supply of service - the activities undertaken by the applicant, as envisaged in the agreement placed before the Authority, amount to a supply of service to the landowners and is liable to be taxed appropriately under the provisions of the CGST/KSGST Acts.

INTEREST ON DELAYED PAYMENT OF TAX

- Whether interest for delayed payment of tax declared in belated return should be computed on total tax (i.e. before adjustment of input tax credit) or net cash liability (i.e. amount payable through electronic cash ledger)
- GST council in its 39th meeting held on 14.03.2020 recommended interest for delay in payment of tax should be on the net cash liability with retrospective effect from July 01, 2017. Amendment is awaited

NOTICE PERIOD RECOVERY

- Whether notice period recovery by employer from employee is liable to GST?
- Under service tax provisions in the following cases it is held as not liable to GST
 - GET&D India Limited - W.P.Nos.35728 to 35734 of 2016 Madras High Court pronounced on 07.11.2019
 - HCL Learning Limited Service Tax Appeal No.70580 of 2018 Allahabad CESTAT pronounced on 25.11.2019

TAX PAYMENT / RETURNS – CERTAIN ISSUES

Particulars	Relief provided
Amendment in CGST Rules in order to allow cumulative application of condition in rule 36(4) of CGST Rules, 2017 Ref: Notification No. 30/2020-Central Tax dated 3rd April 2020	Condition of Rule 36(4) in claiming ITC in Form GSTR-3B (i.e. 110% of ITC as per Form GSTR-2A) has been relaxed in filing of Form GSTR-3B for the month February 2020 to August 2020 and the adjustment shall be applicable cumulatively in Form GSTR-3B to be filed for the month of September 2020.
Conditional Waiver/Lowering of interest rate & Conditional Waiver of Late Fees for delay in furnishing of FORM GSTR-3B for the tax period February, March and April, 2020 Ref: Notification No. 31/2020-Central Tax dated 3rd April 2020 and Notification No. 32/2020-Central Tax dated 3rd April 2020	There is no extension in due date for filing of Form GSTR-3B for the tax periods February, March and April, 2020. The notification only provides waiver of Interest and late fees. As per the notifications: <ul style="list-style-type: none"> For registered persons having turnover exceeding Rs. 5 Crores in the preceding financial year: NIL rate of interest for first 15 days after the due date of filing return in FORM GSTR-3B and reduced rate of interest @ 9% thereafter up to 24th June, 2020. For registered persons having turnover up to Rs. 5 Crore in the preceding financial year: NIL rate of interest up to 29th / 30th June, 2020. For all the registered persons the late fees for delay in furnishing the return in FORM GSTR-3B for the months of February, March and April, 2020 has been waived

TAX PAYMENT / RETURNS – CERTAIN ISSUES

Particulars	Relief provided
Extension of Due date for furnishing FORM GSTR-3B for the month of May, 2020 Ref: Notification No. 36/2020-Central Tax dated 3rd April 2020	The Central Government vide Notification has extended the due date for filing of return in Form GSTR-3B in a staggered manner for the month of May, 2020. The detailed due date, interest and late fees payable for filing of Form GSTR-3B is given in the below table for ready reference.
Conditional waiver of late fee for delay in furnishing FORM GSTR-I Ref: Notification No. 33/2020-Central Tax dated 3rd April 2020	The notification provides for waiver of the Late Fees payable on filing of Form GSTR-I by the due date for the months of March, 2020, April, 2020 and May, 2020, and for the quarter ending 31st March, 2020 provided the returns are filed / furnished on or before 30 th June, 2020

TAX PAYMENT / RETURNS – CERTAIN ISSUES

Particulars	Relief provided
Extension of due date of compliances & extension of validity of E-way bills Ref: Notification No. 35/2020-Central Tax dated 3rd April 2020	<ul style="list-style-type: none">• <u>Extension of Time limit of various Compliances:-</u> There is a general extension of compliance dates where, any time limit for completion or compliance of any action, by any authority or by any person, has been specified in, or prescribed or notified under the said Act, which falls during the period from the 20th March, 2020 to the 29th June, 2020, and where completion or compliance of such action has not been made within such time, then, the time limit for completion or compliance of such action, shall be extended up to 30th June, 2020: The above general extension is not applicable for various provisions related to Invoicing, Registration, Return (Specific relief above), e-way bill, Penalty, Arrest, etc.,• <u>Extension of Validity of E-Way Bill:-</u> Where an e-way bill has been generated and its period of validity expires during the period 20th March, 2020 to 15th April, 2020, the validity period of such e-way bill shall be deemed to have been extended till the 30th April, 2020.

TAX PAYMENT / RETURNS – CERTAIN ISSUES

Class of Taxpayers - Preceding FY T/o	Tax Period	Due Date	Interest Relief for delay		Late Fee waiver upto
			No interest up to	Interest @ 9% up to	
More than Rs. 5 crores	February-2020	20-Mar-20	04-Apr-20	24-Jun-20	24-Jun-20
	March-2020	20-Apr-20	05-May-20	24-Jun-20	24-Jun-20
	April-2020	20-May-20	04-Jun-20	24-Jun-20	24-Jun-20
	May-2020	27-Jun-20	-	-	-
More than Rs. 1.5 crores and up to Rs. 5 crores	February-2020	22/24-Mar-20	29-Jun-20	-	29-Jun-20
	March-2020	22/24-Apr-20	29-Jun-20	-	29-Jun-20
	April-2020	22/24-May-20	30-Jun-20	-	30-Jun-20
	May-2020	12/14 - Jul-20	-	-	-
Up to Rs. 1.5 crores	February-2020	22/24-Mar-20	30-Jun-20	-	30-Jun-20
	March-2020	22/24-Apr-20	03-Jul-20	-	03-Jul-20
	April-2020	22/24-May-20	06-Jul-20	-	06-Jul-20
	May-2020	12/14 -Jul-20	-	-	-

RETURN - ISSUES

- Staggered due dates for filing return in Form GSTR – 3B: Notification No. 29/2020 – CT dated 23.03.2020
 - Principal place of business as specified in the certificate of registration;
 - Difference between place of business and principal place of business?
 - Whether the place of business as specified in the registration certificate can be different from the principal place of business?

RULE 36(4) – ITC REVERSAL CONUNDRUM

- NT-30/2020-CT amends Rule to allow cumulative adjustment for the period from February 2020 to August 2020
- Whether reconciliation between GSTR2A and ITC as per books should be done on Year to Date basis or on monthly basis?
- Whether the Rule issued is beyond the powers when Section 43A which has the similar provisions is not yet made effective?
- Whether the rule is intra-vires to Section 16, as it denies what statute allows?

BENGAL PEERLESS HOUSING DEVELOPMENT COMPANY LIMITED - 2019 (10) TMI 35 – AAAR WEST BENGAL

- Whether the supply of these services of PLS including floor rise, directional advantage constitutes a composite supply with construction service as the principal supply?
- Whether abatement prescribed for construction service under Sl. No. 3(i) read with Paragraph 2 of Notification No. 11/2017-CT (Rate) dated 28/06/2017?
 - Abatement, which is allowed on the value of construction service, as the plot of land on which construction is done is not liable to GST, cannot be deemed to be applicable in respect of PLS, which is altogether a separate service having no association with the land. No abatement prescribed for construction service under Sl.No. 3(i) read with paragraph 2 of notification No. 11/2017-CT (Rate) dated 28-06-2017 (corresponding State Notification No. 1135-FT dated 28/06/2017) as amended form time to time is applicable on the value of Preferential Location Service realised separately from the buyers
 - Decision as above in respect of PLS will also hold for right to use car parking space.

GST ON LAND OWNER SHARE OF CONSTRUCTION

■ Nforce Infrastructure India Pvt. Ltd. 2018 (12) TMI 534 Karnataka AAR

Held that:- In the instant case the applicant, a registered person, is supplying the construction service of building / civil structure to supplier of the development rights (the land owner) against consideration in the form of transfer of development rights. N/N. 4/2018-Central Tax (Rate) dated 25.01.2018, at para (b), stipulates that the supplier of construction service, to the supplier of development rights, is liable to pay GST for the service provided to the land owner in terms of the Joint Development Agreement - The applicant needs to pay tax towards the construction service provided to the land owner, on the value to be determined in terms of para 2 of the N/N. 11/2017-Central Tax (Rate) dated 28.06.2017.

The Applicant is liable to pay service tax / GST proportionate to the services provided before / after 30.06.2017 respectively.

NOTIFICATION NO. 4/2018-CENTRAL TAX (RATE) 25.01.2018- JDA

Notifies the following classes of registered persons, namely :-

- (a) registered persons **who supplies development rights** to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- (b) registered persons **who supplies construction service of complex, building or civil structure to supplier of development rights** against consideration, wholly or partly, in the form of transfer of development rights

as the registered persons in whose case the liability to pay central tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, **shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter)**

GST ON DEVELOPMENT RIGHTS

Case	JDA	Allocation	OC	Taxability under GST
1	Before 01.07.2017	Before 01.07.2017	Before 01.07.2017	Not taxable
2	Before 01.07.2017	01.07.2017 to 25.01.2018	Not relevant	Taxable – 18% TOS – Date of allocation agreement in the hands of the land owner
3	Before 01.07.2017	After 25.01.2018	Not relevant	Taxable -18% TOS – Date of allocation agreement in the hands of the land owner
4	After 01.07.2017	01.07.2017 to 25.01.2018	Not relevant	Taxable – 18% TOS – Date of allocation agreement in the hands of the land owner
5	After 01.07.2017	After 25.01.2018	Not relevant	Taxable – 18% TOS – Date of allocation agreement in the hands of the land owner
6	After 01.07.2017	After 01.04.2019	Not relevant	Taxable in the hands of the Developer, under RCM Exempt to the extent of units (residential) sold upto the date of OC.

DEVELOPMENT RIGHTS - TAXABILITY

Description	Development Rights	Rate of GST	Time of Supply
Residential for-sale	Exempt if sold before OC/CC [but taxable to extent of unsold units on RCM]	1.5% or 7.5% of 2/3P*	Date of OC/CC
Residential not-for-sale	Taxable (FWC)	18% on Cost [#]	Date of OC/CC
Commercial for-sale	Taxable (RCM)	1.5% or 7.5% of 2/3P	Continuous
Commercial not-for-sale	Taxable (FWC)	18% on Cost [#]	Date of OC/CC

**Tax applies only to extent of DR relatable to units lying unsold but on 'deemed value' of 2/3P*

Units 'not-for-sale' do not have contemporaneous price to operate as 'deemed value' hence, cost basis

Explanation inserted vide Notification No. 23/2019-Central Tax (Rate) dated 30-09-2019 w.e.f. 01-10-2019 - Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019 Notification 4/2018 w.e.f. 01.10.2019 – The impact of the same is discussed in subsequent slide

NOTIFICATION 4/2018 WITHDRAWAL

- Explanation inserted vide Notification No. 23/2019-Central Tax (Rate) dated 30-09-2019 w.e.f. 01-10-2019 - Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019 Notification 4/2018 w.e.f. 01.10.2019

- **Not meant for sale**

- Person liable to pay - Even after 01.10.2019 development charges would be liable to tax in the hands of Landowner under forward charge basis, since the Notification No. 5/2019 Central Tax (Rate) dated 29.03.2019 and Notification No. 6/2019 Central Tax (Rate) dated 29.03.2019 is applicable for projects meant for sale
- Time of supply - Though the notification states that, the notification shall not apply on or after 1st April 2019, the said notification would be not be applicable upto 30.09.2019 in case where tax on development right has already been remitted upon transfer of possession of constructed complex.

In cases where joint development agreement is entered on or after 01.10.2019, the time of supply would be the date of entering the agreement since Notification No. 04/2018 Central Tax (Rate) dated 25.01.2018 is ineffective due to insertion of Explanation vide Notification No. 23/2019-Central Tax (Rate) dated 30.09.2019.

NOTIFICATION 4/2018 WITHDRAWAL

■ Meant for sale

- Person liable to pay – Effective 01.04.2019 Promoter / Developer would be liable to pay tax under reverse charge basis.
- Time of supply - Liability to pay tax, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.



THANK YOU!

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