Food Corporation of India - Action points for GST rollout

Annexure 2 dated 18th June, 2017
As updated on 20th June, 2017
Report on GST provisions applicable to Food Corporation of India

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Note: This report has been prepared at the explicit request of M/s Food Corporation of India and is for their exclusive use and purpose.
1 Overview

FCI is in process of obtaining GST registrations and would accordingly be having 34 GST registrations across various States/UTs. The registration would cover all the business operations of FCI located in the same State viz.:

- **Principal Place of Business**
  - Regional Office in the State

- **Additional Place(s) of Business**
  - District Office(s) in the State
  - Own Depots/Warehouses in the State
  - Hired Depots/Warehouses in the State
  - Zonal office/HQ/IFS in the State
  - Premises from where supply of goods/services made

There are many key provisions under the GST Acts which directly affects the current operational procedures followed at FCI. Many of them were detailed in the previous reports shared with FCI and few more are elaborated hereby along with the required actions to be undertaken by FCI.

This note details the documents prescribed under GST law to be issued by FCI for different nature of transactions.

2 Documents to be issued under GST Law

The exhibit hereunder provides a summary of the documents to be issued by FCI under the GST Law and the scenarios in which the same are to be issued:

<table>
<thead>
<tr>
<th>#</th>
<th>Applicable Document</th>
<th>Meant for</th>
<th>Applicability to FCI in case of</th>
</tr>
</thead>
</table>
| 1 | Tax Invoice         | Invoice to be issued for taxable supply of goods and/or services including branch transfers | ➢ Supply of taxable goods  
➢ Supply of taxable services  
➢ Supply from an unregistered person, of any taxable goods and/or services |
| 2 | Bill of Supply      | Invoice to be issued for non-taxable or exempted supply of goods and/or services including branch transfers | ➢ Supply of exempted goods like food grains  
➢ Supply of exempted services |
<table>
<thead>
<tr>
<th>#</th>
<th>Applicable Document</th>
<th>Meant for</th>
<th>Applicability to FCI in case of</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Advance Receipt Voucher</td>
<td>Voucher to be issued at the time of receiving advances from customer</td>
<td>Advances received for supply of taxable goods and/or services</td>
</tr>
<tr>
<td>4</td>
<td>Refund Voucher</td>
<td>Voucher to be issued at the time of refunding the advances so received from customer against which neither any supply of goods/services is made nor tax invoice is issued</td>
<td>Refund of advances received in respect of supply of taxable goods and/or services for which supply is not made by FCI to the customer and Tax invoice is also not raised</td>
</tr>
<tr>
<td>5</td>
<td>Credit note</td>
<td>To be issued while decreasing the taxable value of the outward supply already made by FCI and/or decreasing the tax charged thereon</td>
<td>Supply of taxable goods and services</td>
</tr>
<tr>
<td>6</td>
<td>Debit note</td>
<td>To be issued while increasing the taxable value of the outward supply already made by FCI and/or increasing the tax charged thereon</td>
<td>Supply of taxable goods and services</td>
</tr>
<tr>
<td>7</td>
<td>Delivery challan</td>
<td>Challan to be issued in case of transportation of goods for reasons other than by way of supply or any notified supply is being made by FCI</td>
<td>Transportation of goods for reasons other than by way of supply and Any notified supply made</td>
</tr>
<tr>
<td>8</td>
<td>Payment voucher</td>
<td>Voucher to be issued at the time of making payment to the supplier in case of reverse charge applicable on the supply</td>
<td>Payment made to supplier for input supply of goods and/or services liable for reverse charge</td>
</tr>
<tr>
<td>9</td>
<td>ISD invoice</td>
<td>Invoice to be issued by ISD registration for distributing credits within organization to other GST registration</td>
<td>Not applicable as of now</td>
</tr>
</tbody>
</table>

FCI would need to ensure that the above documents are created and standardized in the Oracle systems capturing the mandatory data fields as also the optional fields, which may be crucial from a business standpoint.

The documents should be automated in the Oracle systems in a manner that the same should be automatically generated as soon as an entry for the respective nature of transaction is made in the Oracle System.

Further, FCI may need to keep pre-printed documents at the godowns which may not be having access to Oracle systems and may need to generate the documents. Say one of the examples could be the weighment charges recovered by FCI, where the godown would need to issue a tax invoice charging GST on the same for each of the transaction.

The abovementioned documents have to be issued on a transaction level basis for the respective nature of transaction as and when happening.
2.1 Tax Invoice

As per Section 31(1) of CGST Act, FCI office supplying any taxable goods shall issue a tax invoice before or at the time of removal of goods from its premises for supply to the recipient.

Further if FCI makes any taxable supply of services, the tax invoice may be issued before, at or after the provision of service but within 30 days from the date of supply of such service.

Also as per CGST Act, if taxable goods/services are being supplied by one branch/office of FCI to another branch then tax invoice would need to be issued instead current inter-office transfer invoice or any other memo.

Mandatory details/fields required in such tax invoice are outlined as under:

- Name, address and GSTIN of FCI office;
- A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters like hyphen (-) and/or slash (/) and any combination thereof, unique for a financial year;
- Date of its issue;
- Name, address and GSTIN / UIN (if registered), of the recipient (i.e. buyer);
- HSN code of goods or Accounting Code (SAC) for services;
- Description of goods or services or both;
- Quantity in case of goods and unit or Unique Quantity Code thereof;
- Total value of supply;
- Taxable value of supply of goods or services or both net of discount or abatement;
- Rate of tax (CGST, SGST/UTGST, IGST and CESS);
- Amount of taxes charged (CGST, SGST/UTGST, IGST and CESS);
- Place of supply (along with the name of State) in case of inter-State supply;
- Address of delivery where the same is different from the place of supply;
- Address of delivery (along with the name of delivery State and its code), in case such recipient is unregistered & the value of taxable supply is INR 50,000 or more;
- Whether the tax is payable on reverse charge basis; and
- Signature or digital signature of authorized representative of FCI branch issuing the invoice.

Considering the provisions of the GST law, all the fields required in tax invoice for the supplies being made to any person applies as-is to supplies being made inter-company i.e. branch transfers. Accordingly FCI may use the same format for branch transfers as well.
Further as per Section 31 (3)(b) of CGST Act, tax invoice shall not be issued if value of the goods or services or both supplied is less than INR 200 under the following cases:

- Recipient is not a registered person; or
- Recipient doesn’t require the invoice

In this case, a consolidated tax invoice for all such supplies can be issued at the close of each day.

As per GST law, the Invoice for supply of goods shall be prepared in triplicate, in following manner:

- the original copy being marked as ORIGINAL FOR RECIPIENT;
- the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- the triplicate copy being marked as TRIPLICATE FOR FCI OFFICE

In case of supply of services, the same shall be prepared in duplicate, in following manner:

- the original copy being marked as ORIGINAL FOR RECIPIENT; and
- the duplicate copy being marked as DUPLICATE FOR SUPPLIER

2.2 Bill of supply

As per Section 31 (3)(c) of CGST Act, a registered person supplying exempted goods and/or services shall issue bill of supply instead tax invoice for such goods/services.

Since major business of FCI is only from supply of the food grains such as wheat, paddy, rice, pulses and all of these are falling under GST exempted category, therefore all the FCI branches/offices shall ensure to issue bill of supply having below mandatory details/fields:

- Name, address & GSTIN of FCI office;
- A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters “-“ & “/” and any combination thereof, unique for a financial year;
- Date of its issue;
- Name, address and GSTIN/UIN (if registered), of the recipient;
- HSN code of goods or Accounting Code for services;
- Description of goods or services or both;
- Value of supply of goods and/or services after taking discount or abatement (if any); and
- Signature or digital signature of the authorized representative

Below is the comparison of the existing format of invoice and inter-office transfer memo vis-à-vis details mandatorily required in Bill of supply as per GST provisions:

<table>
<thead>
<tr>
<th>Details required in Tax invoice considering GST Invoice Rules</th>
<th>Whether field is present in current invoice</th>
<th>Corresponding Field of present invoice</th>
<th>Whether field is present in inter-office memo</th>
<th>Corresponding Field of present inter-office memo</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of FCI</td>
<td>Not available</td>
<td>Available</td>
<td>Available Despatched from -Depot</td>
<td>Despatched from -Depot district</td>
</tr>
<tr>
<td>Address of FCI branch</td>
<td>Not available</td>
<td></td>
<td>Not available Despatched from -Depot district</td>
<td></td>
</tr>
<tr>
<td>GSTIN of FCI branch</td>
<td>Not available</td>
<td></td>
<td>Not available</td>
<td></td>
</tr>
<tr>
<td>Invoice number</td>
<td>Available</td>
<td>Invoice</td>
<td>Not available Invoice number</td>
<td></td>
</tr>
<tr>
<td>Date of invoice</td>
<td>Available</td>
<td>Billing date</td>
<td>Available Effective date</td>
<td></td>
</tr>
<tr>
<td>Bill to - Name of the customer</td>
<td>Available</td>
<td>Bill to</td>
<td>Not available Bill to</td>
<td></td>
</tr>
<tr>
<td>Bill to - Address of the customer</td>
<td>Available</td>
<td>Bill to</td>
<td>Not available Bill to</td>
<td></td>
</tr>
<tr>
<td>Bill to - GSTIN/UIN of the customer (if registered)</td>
<td>Not available</td>
<td></td>
<td>Not available</td>
<td></td>
</tr>
<tr>
<td>Ship to - Name of the recipient</td>
<td>Available</td>
<td>Remit to</td>
<td>Available Dispatched to -Depot</td>
<td>Dispatched to -Depot district</td>
</tr>
<tr>
<td>Ship to - Address of the recipient</td>
<td>Available</td>
<td>Remit to</td>
<td>Not available Remit to</td>
<td></td>
</tr>
<tr>
<td>Ship to - State Name</td>
<td>Available</td>
<td>Remit to</td>
<td>Not available</td>
<td></td>
</tr>
<tr>
<td>Serial number</td>
<td>Available</td>
<td>Item number</td>
<td>Not available Serial number</td>
<td></td>
</tr>
<tr>
<td>HSN code of goods / Accounting code of service</td>
<td>Not available</td>
<td></td>
<td>Not available</td>
<td></td>
</tr>
<tr>
<td>Description of goods or services</td>
<td>Available</td>
<td>Description</td>
<td>Available Particulars of commodity</td>
<td></td>
</tr>
<tr>
<td>Quantity units or Unique Quantity Code (in case of goods)</td>
<td>Available</td>
<td>Quantity Shipped</td>
<td>Available Quantity</td>
<td></td>
</tr>
<tr>
<td>Unit price</td>
<td>Available</td>
<td>Unit price</td>
<td>Available Rate</td>
<td></td>
</tr>
<tr>
<td>Discount, if any</td>
<td>Not available</td>
<td>Not applicable</td>
<td>NA</td>
<td>NA</td>
</tr>
</tbody>
</table>
Considering the provisions of the GST law, all the fields required in tax invoice for the supplies being made to any person applies as-is to supplies being made inter-company i.e. branch transfers. Accordingly FCI may use the same format for branch transfers as well.

Further as per Section 31 (3) (c) of CGST Act, bill of supply shall not be issued if value of the goods or services or both supplied is less than INR 200 under the following cases:

- Recipient is not a registered person; or
- Recipient doesn't require the invoice

In this case, a consolidated bill of supply for all such supplies can be issued at the close of each day.

2.3 Advance Receipt Voucher

As per Section 31 (3) (d) of CGST Act, FCI would need to issue a receipt voucher at the time of receiving the advances with respect to any supply of taxable goods and/or services to be made in the future.

Mandatory details/fields required in such receipt voucher are outlined as under:
- Name, address & GSTIN of the supplier;
- A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters “-” & “/” and any combination thereof, unique for a financial year;
- Date of its issue;
- Name, address and GSTIN/UIN (if registered), of the recipient;
- Place of supply (along with the name of State and its code) in case of inter-state supply;
- Description of goods and/or services;
- Amount of advance taken;
- Rate of tax (CGST, SGST/UTGST, IGST and CESS) - if applicable;
- Amount of tax charged in respect of goods (CGST, SGST/UTGST, IGST and CESS) - if applicable;
- Whether the tax is payable on reverse charge basis; and
- Signature or digital signature of the authorized representative

GST Laws envisages taxability of advances wherein liability to pay tax arises at the time advance payment is received with respect to supply of taxable goods or services under Section 12(2)(b) and Section 13(2) (b) of the CGST Law. The said advances would be accompanied by advance receipt voucher to be issued by supplier wherein it requires description of goods or services, name and address of supplier along with rate of tax among other prescribed particulars.

Further, proviso to the definition of the term ‘Consideration' in Section 2 (31) of CGST Act provides that deposit given in respect of supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply.

FCI would accordingly need to ensure that at the time of receipt of advances from the customers, the following particulars should be pre-determined:
- Goods/Services to be supplied against the said advances;
- HSN Codes/SAC of the said goods/services;
- Tax Rates applicable on such goods;
- Origin Location/Place of removal of the said goods from FCI;
- Place of supply of such goods as per GST Law
FCI on the said basis should discharge the applicable GST on such advances and then claim an adjustment thereof at the time of actual supply of goods/services.

If the amount of advance received is inclusive of GST, the GST liability would be computed on a value computed in the following manner:

\[ \text{Value} = \frac{\text{Total Amount Received} \times 100}{100+\text{Applicable GST Rate}} \]

[Under Rule 9 of the draft Valuation Rules]

Further, the draft Rules provides that in cases where at the time of receipt of advance:

- The rate of tax is not determinable viz. the goods/services to be supplied in pursuance of the advance is not determined, GST has to be discharged @ 18%;
- Where the nature of supply viz. intra-state/inter-state, is not determinable, IGST should be discharged on the advances.

Accordingly, this would be very important that any advance received towards supply of exempted goods or services is identified at the time of receipt itself to avoid any potential levy of GST on such advance.

Further, it would be incumbent on FCI to also determine the origination location of the supplies against the advances to ensure that the GST on advances is discharged from the correct location/correct GST Registration Number in case of supply of taxable goods and/or services.

FCI would need to issue an advance receipt voucher to the customer at the time of receipt of advance.

### 2.4 Refund Voucher

As per Section 31 (3) (e), when no supply is made against any advances received by FCI as well as no tax invoice has been issued for the same then while refunding the said advances to the concerned person, the concerned branch/office shall issue a refund voucher also.

Mandatory details/fields required in such **refund voucher** are outlined as under:
2.5 Credit Note

As per Section 34(1), concerned FCI branch/office may issue a **Credit note** in the following cases with respect to the taxable supply of goods and/or services made by issuing the tax invoice:

- Taxable value or tax charged on the invoice is found to exceed the taxable value or tax payable in respect of such supply, or
- Goods supplied are returned by the recipient, or
- Goods and/or services so supplied are found to be deficient.

Mandatory details/fields required in such **Credit note** are outlined as under:

- Name, address & GSTIN of the concerned FCI branch;
- A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters “-” & “/” and any combination thereof, unique for a financial year;
- Nature of the document i.e. Credit Note;
- Date of its issue;
- Name, address and GSTIN/UIN (if registered), of the recipient;
- Address of delivery (along with the name of State and its code), if such recipient is un-registered;
Corresponding Tax Invoice/Bill of supply number;
Date of issue of corresponding invoice/bill of supply;
Taxable value (differential) of goods and/or services as credited in the name of recipient;
Rate of tax (CGST, SGST/UTGST, IGST and CESS), if applicable;
Amount of tax (CGST, SGST/UTGST, IGST and CESS), if applicable, credited to the recipient;
Signature or Digital signature of the authorized representative

As per Section 34(2) of CGST Act, the credit note may be issued not later than the earliest of the following:
- September following the end of the financial year in which the such supply was made; or
- the date of furnishing of the relevant annual return

2.6 Debit Note

As per Section 34(3), concerned FCI branch/office may issue a Debit note in case taxable value or tax charged on the invoice is found to be less than the taxable value or tax payable in respect of such supply.

Mandatory details/fields required in such Debit note are outlined as under:

- Name, address & GSTIN of the concerned FCI branch;
- A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters “-“ & “/“ and any combination thereof, unique for a financial year;
- Nature of the document i.e. Debit Note;
- Date of its issue;
- Name, address and GSTIN/UIN (if registered), of the recipient;
- Address of delivery (along with the name of State and its code), if such recipient is un-registered;
- Corresponding Tax Invoice/Bill of supply number;
- Date of issue of corresponding invoice/bill of supply;
- Taxable value (differential) of goods and/or services as credited in the name of recipient;
- Rate of tax (CGST, SGST/UTGST, IGST and CESS), if applicable;
2.7 Delivery challan

As per provisions of the GST law, FCI would need to issue a Delivery Challan in the case of:

- Transportation of goods for reasons other than by way of supply, and
- Any supplies as may be notified by the government

Mandatory details/fields required in such Delivery Challan are outlined as under:

- Name, address and GSTIN of the concerned FCI branch;
- Name, address and GSTIN/UIN (if registered) of the Consignee;
- Date of its issue;
- A serial number not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation;
- HSN code and description of goods;
- Quantity (provisional, where the exact quantity being supplied is not known);
- Taxable value, tax rate & amount (CGST, SGST/UTGST, IGST and CESS) where the transportation is for supply to the consignee;
- Place of supply (in case of inter-State movement);
- Signature of the authorized representative

As per GST law, the Delivery challan for supply of goods shall be prepared in triplicate, in following manner:

- the original copy being marked as ORIGINAL FOR CONSIGNEE;
- the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- the triplicate copy being marked as TRIPlicate FOR FCI OFFICE

2.8 Payment voucher
As per Section 31 (3) (g) of CGST Act, FCI would need to issue a payment voucher at the time of making payment to the supplier in case of reverse charge mechanism.

Reverse charge means the liability to pay GST lies with the recipient of the supply of goods and/or services instead of the supplier. In this regard, Section 9(3) & 9(4) of CGST and SGST Act and Section 5(3) & 5(4) of IGST Act prescribes the category of supply of goods and services that would be subjected to reverse charge under the provisions of respective Act.

As per Section 9(4) of CGST Act and 5(4) of IGST Act, GST in respect of the supply of taxable goods or services by an unregistered supplier to a registered person shall be paid by such registered recipient under reverse charge basis and all the provisions of the Act would apply to such recipient as if he is the person liable for paying tax in relation to the supply of such goods or services.

Further the Government may by notification under section 9(3) of CGST Act and 5(3) of IGST Act, specify certain categories of supply of goods or services or both, the tax on which shall be paid on reverse charge basis i.e. by the recipient instead by the supplier.

Mandatory details/fields required in such payment voucher are outlined as under:

- Name and address of the supplier;
- A consecutive serial number not exceeding 16 characters, in one or multiple series, containing alphabets or numerals or special characters like hyphen ( - ) and/or slash ( / ) and any combination thereof, unique for a financial year;
- Date of its issue;
- Name, address and GSTIN of the concerned FCI branch;
- Description of goods or services;
- Amount paid;
- Rate of tax (CGST, SGST/UTGST, IGST or GST CESS);
- Amount of tax payable in respect of taxable goods or services (CGST, SGST/UTGST, IGST or GST CESS);
- Place of supply (along with the name of State and its code) in case of inter-State supply; and
- Signature or digital signature of the supplier or his authorized representative.

Further, in case of receipt of taxable goods/services from unregistered vendors, FCI would need to issue a self-addressed tax invoice as well.
Our Scope limitations

► We have relied upon the explanations provided, the documentary evidences shared and data provided by the management of FCI for the purpose of our report.

► Our comments are based on our understanding of transactions/operations of FCI and subject to confirmation from FCI. Any variation in the facts could significantly alter our comments given in this memorandum.

► The comments are basis the CGST, IGST and UTGST bills received Hon’ble President's assent on 13 April 2017 and draft rules released in public domain.

► The comments stated in this presentation are restricted to potential implications under the GST law proposed to be introduced in India. The document does not cover implications under any other tax or legislation or regulation in India.

► The comments in this memorandum are purely a matter of interpretation and not binding on any regulatory or tax authorities. Therefore, there can be no assurance that the regulatory or tax authorities will not take a position contrary to our comments.

► The discussions and interpretations set forth in this memorandum are based on the existing GST laws and regulations prevailing as on the date of this memorandum. If there is a change, including a change having a retrospective effect, in the statutory laws and regulations, the discussions and comments expressed in this memorandum would necessarily have to be re-evaluated in light of such changes. We have no responsibility to update this memorandum for events or circumstances occurring after this date, unless specifically agreed between the parties.
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