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TAX FLASH NEWS

30 November 2017

India's reservations on 2017 update to the OECD Model Tax Convention and Commentary

Background

Recently, the Organisation for Economic Cooperation and Development (OECD) Council approved the contents of the 2017 Update to the OECD Model Tax Convention (the OECD MC)[1] . These changes will be incorporated in a revised version of the OECD MC that will be published in the next few months. The 2017 Update contains amendments agreed as a part of the Base Erosion and Profit Shifting (BEPS) project. Additionally, certain other amendments were also incorporated on the basis of OECD draft 2017 which was released for public comments on 11 July 2017. The 2017 Update contains position of OECD and non-OECD countries. India has also provided its reservations on the Updated OECD MC. India's reservations are summarised as follows:

Permanent Establishment

Dependent Agent PE

- The scope of Dependent Agent PE (DAPE) [Paragraph 5 of PE Article] is expanded to provide that where a person is acting in a state on behalf of an enterprise and in doing so, habitually concludes contracts, or habitually plays the principal role leading to the conclusion of contracts that are routinely concluded without material modification by the enterprise, and these contracts are in the name of the enterprise, or for the transfer of the ownership of, or for the granting of the right to use, property owned by that enterprise or that the enterprise has the right to use, or for the provision of services by that enterprise, that enterprise shall be deemed to have a permanent establishment in that State in respect of any activities which that person undertakes for the enterprise.

  Further paragraph 6 of PE Article is amended to provide that aforesaid paragraph shall not apply where the person acting in a State on behalf of an enterprise of the other State carries on business in the first-mentioned State as an independent agent and acts for the enterprise in the ordinary course of that business. Where, however, a person acts exclusively or almost exclusively on behalf of one or more enterprises to which it is closely related, that person shall not be considered to be an independent agent within the meaning of this paragraph with respect to any such enterprise.

  India reservation

  - India reserves the right not to include the word 'routinely' in paragraph 5 of PE article. Further India reserves the right not to include the words 'to which it is closely related' in paragraph 6 of PE article.
  - India does not agree with the view that in some cases, a person who is acting exclusively for an enterprise, can be considered to be an independent agent. India considers that such a person cannot be considered to be an independent agent.

- The amended commentary to Article 5 provides that the cases to which paragraph 5 (DAPE) applies must be distinguished from situations where a person concludes contracts

[1] The 2017 update to OECD MC has been approved by OCED Council on 21 November 2017. Source – www.oecd.org

on its own behalf and, in order to perform the obligations deriving from these contracts, obtains goods or services from other enterprises or arranges for other enterprises to deliver such goods or services. In these cases, the person is not acting 'on behalf' of these other enterprises and the contracts concluded by the person are neither in the name of these enterprises nor for the transfer to third parties of the ownership or use of property that these enterprises own or have the right to use or for the provision of services by these other enterprises. For example, a company acts as a distributor of products in a particular market and, in doing so, sells to customers products that it buys from an enterprise (including an associated enterprise), it is neither acting on behalf of that enterprise nor selling property that is owned by that enterprise since the property that is sold to the customers is owned by the distributor. This would still be the case if that distributor acted as a so-called 'low-risk distributor' (and not, for example, as an agent) but only if the transfer of the title to property sold by that 'low-risk' distributor passed from the enterprise to the distributor and from the distributor to the customer (regardless of how long the distributor would hold title in the product sold) so that the distributor would derive a profit from the sale as opposed to a remuneration in the form, for example, of a commission.

India reservation

India does not agree with the above interpretation because it considers that distribution of goods owned by an enterprise, by an associated enterprise or a closely connected enterprise, particularly in a case where the risks are not born by such enterprise, such as 'low risk distributor' may give rise to PE of the enterprise, whose goods are being sold.

Web site may constitute a PE

- Commentary on PE Article provides that internet web site, which is a combination of software and electronic data, does not in itself constitute tangible property. It therefore does not have a location that can constitute a 'place of business' as there is no 'facility such as premises or, in certain instances, machinery or equipment' as far as the software and data constituting that web site is concerned. On the other hand, the server on which the web site is stored and through which it is accessible is a piece of equipment having a physical location and such location may thus constitute a 'fixed place of business' of the enterprise that operates that server.

India reservation

India does not agree with the above interpretation. It is of the view that a website may constitute a PE in certain circumstances where it leads to significant economic presence of an enterprise.

- Commentary on PE Article provides that the distinction between a web site and the server on which the web site is stored and used is important since the enterprise that operates the server may be different from the enterprise that carries on business through the web site. For example, it is common for the web site through which an enterprise carries on its business to be hosted on the server of an Internet Service Provider (ISP). Although the fees paid to the ISP under such arrangements may be based on the amount of disk space used to store the software and data required by the web site, these contracts typically do not result in the server and its location being at the disposal of the enterprise, even if the enterprise has been able to determine that its web site should be hosted on a particular server at a particular location. In such a case, the enterprise does not even have a physical presence at that location since the web site is not tangible. In these cases, the enterprise cannot be considered to have acquired a place of business by virtue of that hosting arrangement. However, if the enterprise carrying on business through a web site has the server at its own disposal, for example it owns (or leases) and operates the server on which the web site is stored and used, the place where that server is located could constitute a permanent establishment of the enterprise if the other requirements of the Article are met.

India reservation

India does not agree with the above interpretation. It is of the view that, depending on the facts, an enterprise can be considered to have acquired a place of business through a web site on any equipment, if opening the website on that equipment includes downloading of automated software, such as cookies, which use that equipment to collect data from that equipment, process it in any manner or share it with the enterprise.

Construction PE

Commentary on PE article is amended to provide that work that is undertaken on a site after the construction work has been completed pursuant to a guarantee that requires an enterprise to make repairs would normally not be included in the original construction period. Depending on the circumstances, however, any subsequent work (including work done under a guarantee) performed on the site during an extended period of time may need to be taken into account in order to determine whether such work is carried on through a distinct PE

India observation

India does not agree with the above interpretation because it considers that any work undertaken on a site shortly after the construction work has been completed, including repair works undertaken pursuant to a guarantee, may be taken into account as part of the original construction period, for determining whether a permanent establishment exists.

Preparatory or auxiliary activities

As per Article 5(4)(d) of OECD MC, the term 'PE' shall not deemed to include the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information, for the enterprise.

Amended commentary to PE article provides that an enterprise will frequently need to collect information before deciding whether and how to carry on its core business activities in a State. If the enterprise does so without maintaining a fixed place of business in that State, subparagraph d) will obviously be irrelevant. If, however, a fixed place of business is maintained solely for that purpose, subparagraph d) will be relevant and it will be necessary to determine whether the collection of information goes beyond the preparatory or auxiliary threshold.

For example, an investment fund sets up an office in a State solely to collect information on possible investment opportunities in that State, the collecting of information through that office will be a preparatory activity. The same conclusion would be reached in the case of an insurance enterprise that sets up an office solely for the collection of information, such as statistics, on risks in a particular market and in the case of a newspaper bureau set up in a State solely to collect information on possible news stories without engaging in any advertising activities: in both cases, the collecting of information will be a preparatory activity.

India reservation

India does not agree with the above interpretation because it considers that collection of data for the purpose of determination or quantification of risk, by an enterprise in the business of managing risks, such as insurance, is not an activity of preparatory or auxiliary character.

Anti-fragmentation

Article 5(4)(f) of OECD MC is amended to provide that the term 'PE' shall not deemed to include the maintenance of a fixed place of business solely for any combination of activities mentioned in subparagraphs a) to e) of Article 5(4).

Subparagraph 4.1 is introduced in Article 5(4) relating anti-fragmentation.

The amended commentary to PE article provides that unless the anti-fragmentation provisions are applicable Subparagraph f) is of no relevance in a case where an enterprise maintains several fixed places of business to which subparagraphs a) to e) apply, as in such a case each place of business has to be viewed separately and in isolation for deciding whether a permanent establishment exists.

India reservation

India does not agree with the above interpretation because it considers that even when the anti-fragmentation provision is not applicable, an enterprise cannot fragment a cohesive operating business into several small operations in order to argue that each is merely engaged in a preparatory or auxiliary activity.

Significant economic presence

India reservation

India has reserved the right to include a provision in Article 5 to the effect that an enterprise having a significant economic presence in a State, based on criteria identified in Chapter VII[2] of the final report on Action 1 of the OECD/G20 BEPS Project, will be deemed to have a Permanent Establishment (PE) in that State.

VAT/GST

India does not agree with the view that treatment under VAT/GST is irrelevant for the purpose of interpretation and application of the definition of PE. India considers that treatment under VAT/GST can be a relevant factor for this purpose.

Right to present at location

India does not agree with the view that where an enterprise does not have a right to be present at a location and, in fact, does not use that location itself, that location cannot be considered as being at the disposal of the enterprise. India considers that such a location can, in certain circumstances, be considered as being at the disposal of the enterprise.

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[2] Chapter VII - Broader direct tax challenges raised by the digital economy and the options to address them

Home of employee

India does not agree with the view that where a cross-frontier worker performs most of his work from his home situated in one State rather than from the office made available to him in the other State, his home should not be considered as being at the disposal of the enterprise. India considers that in such a case, the home of the employee can be considered as being at the disposal of the enterprise, for the purpose of application of Article 5.

Short duration business

The amended commentary on Article 5 while dealing with an example states as follows - An individual resident of State R has learned that a television documentary will be shot in a remote village in State S where her parents still own a large house. The documentary will require the presence of a number of actors and technicians in that village during a period of four months. The individual contractually agrees with the producer of the documentary to provide catering services to the actors and technicians during the four month period and, pursuant to that contract, she uses the house of her parents as a cafeteria that she operates as sole proprietor during that period. These are the only business activities that she has carried on and the enterprise is terminated after that period. The cafeteria in such cases will therefore be the only location where the business of that enterprise will be wholly carried on. In that case, it could be considered that the time requirement for a permanent establishment is met since the restaurant is operated during the whole existence of that particular business.

This would not be the situation, however, where a company resident of State R which operates various catering facilities in State R would operate a cafeteria in State S during a four month production of a documentary. In that case, the company's business, which is permanently carried on in State R, is only temporarily carried on in State S.

India reservation

India does not agree with the view expressed in the second situation of the above example. India considers that operation of catering facilities in the example meets the time requirement for constituting a PE.

Mutual Agreement Procedure

Mandatory binding arbitration

The MC currently provides that where a case has been presented to the competent authority resulting in the actions of one or both of the countries such that tax is not in accordance with the provisions of the tax treaty and the competent authorities are unable to reach an agreement to resolve that case within two years from the presentation of the case to the competent authorities any unresolved issues arising from the case shall be submitted to arbitration if the person so requests[3].

India reservation

India[4] has reserved the right not to include the above clause in its tax treaties relating to mandatory arbitration with respect to the cases that have not been resolved under the MAP route.

Transfer pricing adjustments under MAP

The OECD Model Commentary states that the provisions of MAP provide for the machinery to enable competent authorities to consult with each other with a view to resolve, transfer pricing issues, not only of juridical double taxation but also those of economic double taxation, and especially those resulting from the inclusion of profits of associated enterprises under Article 9(1). The commentary further states that the corresponding adjustments under transfer pricing to be made in pursuance of Article 9(2) would also fall within the scope of the MAP.

The commentary also states that while the MAP has a clear role in dealing with issues arising from the adjustments referred to in Article 9(2), it follows that even in the absence of such a provision, countries' should be seeking to avoid double taxation, including by giving corresponding adjustments in cases of the type contemplated in Article 9(2).

India reservation

Earlier, India reserved its view that in the absence of the Article 9(2) relating to corresponding adjustment under transfer pricing in the tax treaties, economic double taxation arising from transfer pricing adjustments does not fall within the scope of MAP. India has now withdrawn this restriction.

MAP route for terms not defined under the tax treaty

The 2017 MC update has introduced a new clause which provides that the competent authorities can, in particular, enter into a mutual agreement to define a term not defined in the treaty, or to complete or clarify the definition of a defined term, where such an agreement would resolve difficulties or doubts arising as to the interpretation or application of the Convention. Such circumstances could arise, for example, where a conflict in the meaning under the domestic laws of the two states creates difficulties or leads to an unintended or absurd result.

[3] The 2017 MC update now revises the timeline of two years to be from the date when all the information required by the competent authorities in order to address the case has been provided to both competent authorities. The 2017 MC further requires the arbitration to be submitted in writing

[4] Along with some other countries like Brazil, Indonesia, China, South Africa, Serbia etc.

India reservation

India does not agree with the interpretation given in the context of terms not defined in a treaty because it considers that a term not defined in the treaty can only have the meaning that it has under the laws of the State applying the treaty and cannot be defined by the competent authorities under MAP.

Initiation of MAP

The 2017 Model Commentary update, with respect to the provisions relating to initiation of MAP, amongst other things, provides that MAP can be initiated by a taxpayer without waiting until the taxation considered by him to be "not in accordance with the Convention" has been charged against or notified to him. The taxpayer must, and it is sufficient if he does, establish that the "actions of one or both of the Contracting States" will result in such taxation, and that this taxation appears as a risk which is not merely possible but probable.

India reservation

India differs with the aforesaid interpretation because it does not agree with the view that the MAP can be initiated where taxation appears as a risk which is probable. India considers that it can be initiated only where taxation appears as a risk which is certain.

Access to MAP

Some states may deny the taxpayer the ability to initiate MAP in cases where the transactions to which the request relates are regarded as abusive. In the absence of a special provision, there is no general rule denying perceived abusive situations going to MAP. However, where serious violations of domestic laws resulting in significant penalties are involved, some states may wish to deny access to MAP. The circumstances in which a country would deny access to MAP must be made clear in the Convention.

India reservation

India does not agree with the view that all the circumstances in which a country would deny access to MAP must be made clear in the treaty. It is of the view that the wording of MAP related provisions would permit access to the MAP to be denied in respect of certain cases.

Entitlement to Benefits

Article 29 of the 2017 MC update deals with the provisions relating to elimination of double taxation without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance, including through treaty-shopping arrangements. This intention and the wording of the Article correspond to the minimum standard that was agreed to as part of the final report of Action Plan 6 of the OECD/G20 BEPS Project and that is described in - Preventing the Granting of Treaty Benefits in Inappropriate Circumstances.

The Article that would be finally be part of the tax treaties between two jurisdictions will depend on how the respective jurisdictions decide to implement that minimum standard. Depending on their own circumstances, jurisdictions may wish to

- adopt only the general anti-abuse rule of Article 29.
- may prefer instead to adopt the detailed version, which would be supplemented by a mechanism that would address conduit arrangements not otherwise dealt with by the provisions of the Convention;
- or may prefer to include in their treaty the general anti-abuse rule together with any variation of the detailed version.

The 2017 OECD MC update restricts treaty benefits to a resident of a State who is a "qualified person" as defined below:

- an individual;
- a State, its political subdivisions and their agencies and instrumentalities;
- certain publicly-traded companies and entities;
- certain affiliates of publicly-listed companies and entities;
- certain non-profit organisations and recognised pension funds;
- other entities that meet certain ownership and base erosion requirements;
- certain collective investment vehicles.

The 2017 MC update, however, does provide for treaty benefits to a person that is not a qualified person mentioned above if at least more than an agreed proportion of the entity (with respect to the ownership criteria) is owned by certain persons entitled to equivalent benefits.

India reservation

India reserves the right to restrict the derivative benefit mentioned above to equivalent beneficiaries that directly own shares of the resident.

Persons covered

Fiscally transparent entity

Article 1 of the OECD MC defines persons who are covered by a tax treaty. It provides that the tax treaty applies to persons who are residents of one or both the states. In order to ensure that tax treaty benefits are granted to transparent entities, a new paragraph 2 under Article 1 has been inserted in OECD MC 2017. It provides that the income derived by or through an entity or arrangement that is treated as wholly or partly fiscally transparent under the tax law of either State shall be considered to be income of a resident of a State but only to the extent that the income is treated, for purposes of taxation by that State, as the income of a resident of that State.

India reservation

India reserves the right not to include the above paragraph 2 of Article 1 in its tax treaties.

Income derived by or through an entity or arrangement

As per paragraph 7 of Article 1 of OECD commentary 2017, the meaning of the phrase 'income derived by or through a transparent entity' to include income of a transparent entity of a third state, provided such entity is considered transparent as per the domestic laws of one of the states and income of that entity is attributed to a resident of such state.

It would cover, for example, income of any partnership or trust that one or both of the States treats as wholly or partly fiscally transparent. Also, as illustrated in example 2 of the report[5], it does not matter where the entity or arrangement is established: the paragraph applies to an entity established in a third State to the extent that, under the domestic tax law of one of the States, the entity is treated as wholly or partly fiscally transparent and income of that entity is attributed to a resident of that State.

India reservation

India does not agree with the view expressed in paragraph 7 of the Commentary on Article 1 that the term 'income derived by or through an entity or arrangement' includes income derived by or through an entity that may not be a resident of either of the States. India considers that this term includes only such income that is derived by or through entities that are resident of one or both States.

Definitions - Recognised provident fund

The 2017 OECD MC update has amended the definition of a 'resident' to specifically include a 'recognised pension fund' which is also specifically defined to mean 'an entity or arrangement established in that State that is treated as a separate person under the taxation laws of that State and:

i. that is established and operated exclusively or almost exclusively to administer or provide retirement benefits and ancillary or incidental benefits to individuals and that is regulated as such by that State or one of its political subdivisions or local authorities; or

ii. that is established and operated exclusively or almost exclusively to invest funds for the benefit of entities or arrangements referred to in subdivision (i).

Subparagraph (ii) of the above definition covers entities or arrangements that pension funds covered by subparagraph (i) use to invest indirectly. Pension funds often invest together with other pension funds pooling their assets in certain entities or arrangements and may, for various commercial, legal or regulatory reasons, invest via wholly owned entities or arrangements that are residents of the same State. Since such arrangements and entities act only as intermediaries for the investment of funds used to provide retirement benefits to individuals, it is appropriate to treat them like the pension funds that invest through them.

India reservation

India reserves the right not to include subparagraph (ii) of the above definition of 'recognised pension fund'.

Tie-breaker rule for persons other than 'Individuals'

Under the 2014 OECD MC, dual resident persons other than individuals (dual resident entity) are treated as treaty resident of the state in which its 'place of effective management' is situated. The Commentary also explained that POEM, for this purpose, means the place where key managerial and commercial decisions that are necessary for the conduct of the entity's business as a whole are, in substance, made.

India had reserved its right to include a provision in its tax treaties providing that dual residency would be resolved under MAP in cases where the POEM of the entity cannot be determined. India had also observed that it did not agree with the OECD's interpretation of POEM as the place where key management and commercial decisions are taken and had indicated that POEM can be considered to be situated in a place where the main and substantial activity of the entity takes place.

[5] 1999 report of the Committee on Fiscal Affairs – 'The Application of the OECD Model Tax Convention to Partnerships'

The 2017 Update has amended the tie-breaker rule in case of dual resident entity and provides that treaty residence for dual resident entity will be resolved through MAP between countries, having regard to its POEM, the place of incorporation and any other relevant factors. It also provides that in the absence of any agreement between the countries, dual resident entity will not be entitled to any relief or exemption under the tax treaty, except as may be agreed under MAP.

Since the 2017 Update has amended the tie-breaker rule for dual resident entity from POEM to MAP, India has deleted the above reservation.

Our comments

India has given its reservations on various articles under 2017 update to the OECD MC and Commentary.

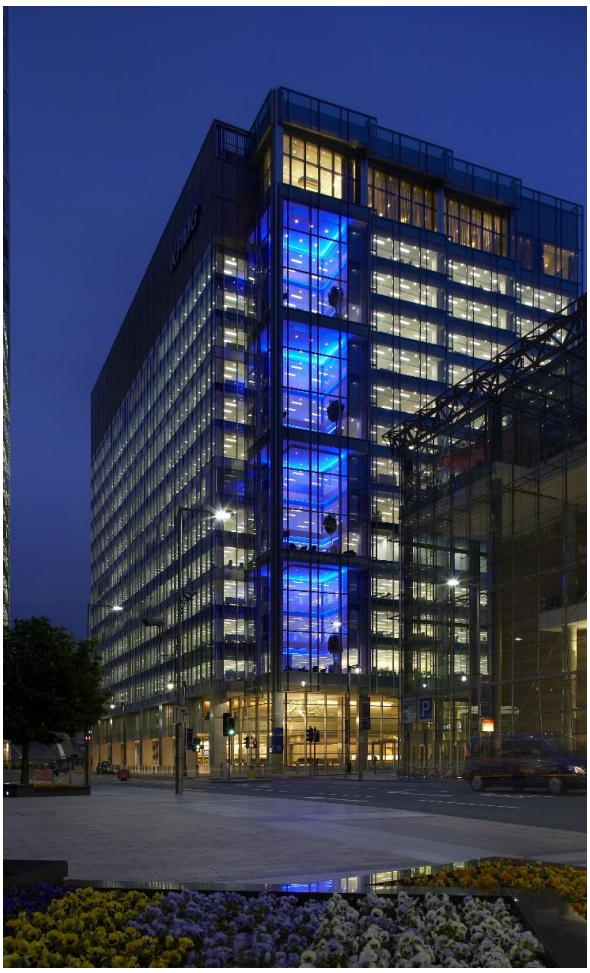
India has reserved its right to consider the PE in digital arrangements on the basis of significant economic presence. Further India is of the view that a website may constitute a PE in certain circumstances where it leads to significant economic presence of an enterprise. Depending on the facts, an enterprise can be considered to have acquired a place of business through a web site. However, The Kolkata Tribunal in the case of Right Florist[6] held that a search engine which has only its presence through its website cannot be held as a PE unless its web servers are also located in the same jurisdiction. India has intended to further expand the scope of Agency PE provisions by reserving right to remove the terms 'routinely' and 'to which it is closely related'. It has also consider extensive applicability of disposal test, home office as PE, preparatory and auxiliary activities, short duration as PE

Relating to fiscally transparent entity, India has reserved its right not include any provisions with respect to same and thereby such entities would not be eligible for tax treaty benefit. However, in some of the cases[7], the Courts/Tribunal held that the taxpayer, even though fiscally transparent under the domestic law of a state, is eligible for the benefits of a tax treaty.

India has made it clear all along that it does not want to adopt MBA and in continuing with that position, has reserved the right for not including the cases covered under MAP for MBA. Further India seem to have agreed that economic double taxation resulting from adjustments made to profits by reason of transfer pricing falls within the scope of the MAP and accordingly deleted its reservation that MAP access cannot be provided in TP cases in absence of Article 9(2). Recently, India has decided[8] to accept transfer pricing MAP and bilateral APA applications regardless of the presence of Article 9(2) dealing with adjustment relating to transfer pricing (or its relevant equivalent Article) in the tax treaties.

India does not agree with the interpretation given in the context of terms not defined in a treaty because it considers that a term not defined in the treaty can only have the meaning that it has under the laws of the State applying the treaty and cannot be defined by the competent authorities under MAP. It seems that the position adopted by India has already been implemented under the Act by way of the certain amendments[9] to the Act. Further India considers that MAP can be initiated only where taxation appears as a risk which is certain.

India's reservations on the OECD update will provide guidance to taxpayers to adopt the future course of action. It will also help to understand the intention of the government with respect to specific issues/transactions on which India has given its reservations.



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[6] ITO v. Right Florists (P.) Ltd [2013] 143 ITD 445 (Kol)
[7] DIT v. Chiron Bearing Gmbh & Co. [2013] 351 ITR 115 (Bom), Linklaters LLP v. ITO [2010] 40 SOT 51 (Mum)
[8] CBDT Press release dated 27 November 2017

[9] Explanation 4 to Section 90 introduced by the Finance Act, 2017 and Explanation 3 to Section 90 of the Act

www.kpmg.com/in

Ahmedabad
Commerce House V, 9th Floor,
902 & 903, Near Vodafone House,
Corporate Road,
Prahlad Nagar,
Ahmedabad – 380 051
Tel: +91 79 4040 2200
Fax: +91 79 4040 2244

Bengaluru
Maruthi Info-Tech Centre
11-12/1, Inner Ring Road
Koramangala,
Bengaluru – 560 071
Tel: +91 80 3980 6000
Fax: +91 80 3980 6999

Chandigarh
SCO 22-23 (Ist Floor)
Sector 8C, Madhya Marg
Chandigarh – 160 009
Tel: +91 172 393 5777/781
Fax: +91 172 393 5780

Chennai
KRM Tower, Ground Floor,
No 1, Harrington Road
Chetpet, Chennai – 600 031
Tel: +91 44 3914 5000
Fax: +91 44 3914 5999

Gurugram
Building No.10, 8th Floor
DLF Cyber City, Phase II
Gurugram, Haryana – 122 002
Tel: +91 124 307 4000
Fax: +91 124 254 9101

Hyderabad
Salarpuria Knowledge City,
ORWELL, 6th Floor, Unit 3, Phase
III, Sy No. 83/1, Plot No 2,
Serilingampally Mandal, Raidurg
Ranga Reddy District,
Hyderabad, Telangana – 500081
Tel: +91 40 6111 6000
Fax: +91 40 6111 6799

Jaipur
Regus Radiant Centres Pvt Ltd.,
Level 6, Jaipur Centre Mall,
B2 By pass Tonk Road
Jaipur, Rajasthan, 302018.
Tel: +91 141 - 7103224

Kochi
Syama Business Center
3rd Floor, NH By Pass Road,
Vytilla, Kochi – 682019
Tel: +91 484 302 7000
Fax: +91 484 302 7001

Kolkata
Unit No. 603 – 604,
6th Floor, Tower – 1,
Godrej Waterside,
Sector – V, Salt Lake,
Kolkata – 700 091
Tel: +91 33 4403 4000
Fax: +91 33 4403 4199

Mumbai
Lodha Excelus, Apollo Mills
N. M. Joshi Marg
Mahalaxmi, Mumbai – 400 011
Tel: +91 22 3989 6000
Fax: +91 22 3983 6000

Noida
Unit No. 501, 5th Floor,
Advant Navis Business Park
Tower-B, Plot# 7, Sector 142,
Expressway Noida, Gautam Budh Nagar,
Noida – 201305
Tel: +91 0120 386 8000
Fax: +91 0120 386 8999

Pune
9th floor, Business Plaza,
Westin Hotel Campus, 36/3-B,
Koregaon Park Annex, Mundhwa Road,
Ghorpadi, Pune – 411001
Tel: +91 20 6747 7000
Fax: +91 20 6747 7100

Vadodara
iPlex India Private Limited,
1st floor office space, No. 1004,
Vadodara Hyper, Dr. V S Marg
Alkapuri, Vadodara – 390 007
Tel: +91 0265 235 1085/232 2607/232 2672