



# India Tax Konnect

April 2025

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# Direct Tax

## a. Decisions – International Tax



### Cargo booking activities do not amount to conclusion of contract: Mumbai Tribunal<sup>1</sup>

#### ***Facts of the Case***

The taxpayer was a shipping company incorporated in Mauritius and earned shipping income in India.

For its Indian operations, the taxpayer entered into an agency agreement with an Indian company which undertook routine agency activities such as freight booking, contracting with parties for loading cargo, interacting with bank etc.

The taxpayer claimed exemption under the shipping income article<sup>2</sup> of the India-Mauritius treaty, in respect of its freight income earned in India.

The tax officer denied the above benefit stating that the taxpayer's place of effective management (PoEM) was neither in India nor in Mauritius. Further, the tax officer concluded the Indian company to be dependent agent permanent establishment (DAPE) of the taxpayer in India and the shipping income was held to be taxable as business in India.

#### ***Relevant treaty provisions***

**Article 8:** Profits from the operation of ships in international traffic shall be taxable only in Contracting State in which the PoEM of the enterprise is situated.

**Article 7:** Business profits of a non-resident are taxable in India if it carries on business in India through a PE situated in India.

#### ***Revenue's Contentions***

##### Place of effective management

Out of four directors of the taxpayer-company, two were UAE-based who attended Mauritius board meetings only by phone, and major decisions were effectively taken from Dubai. These two directors were also holding 100 per cent share capital of the taxpayer.

Most correspondence and company actions originated from Dubai. For instance, letter of appointment of agent and agency agreement had Dubai address. Charter agreements were also entered into in Dubai only.

PoEM being in a third country (UAE) disqualified the taxpayer from benefits under the shipping income article of the India-Mauritius treaty.

##### Permanent Establishment

The Indian company was the exclusive agent of the taxpayer and undertook core functions like contract conclusion, freight collection, cargo loading, and bank account maintenance.

The agency agreement restricted the Indian company from acting for competing principals, indicating a dependent agent status.

<sup>1</sup> DCIT v. Bay Lines (Mauritius) (ITA No. 4858/Mum/2018)

<sup>2</sup> Article 8

# Direct Tax...

## ***Taxpayer's contentions***

### Place of effective management

The company's registered office was in Mauritius, and Board meetings were held in Mauritius—supporting the argument that PoEM was in Mauritius. Tax Residency Certificate (TRC) from the Mauritian Revenue Authorities was issued after compliance of several conditions such as at least two directors and company secretary must be in Mauritius.

The treaty applies to contracting states (India or Mauritius), and hence POEM cannot be in a third country.

### Permanent Establishment

The Indian company was an independent agent as it earned a significant portion of its income from entities other than the taxpayer. The agency agreement did not bar the Indian company from representing other non-competing principals.

The Indian company was an agent only for booking cargo for the taxpayer as per the tariff fixed by the taxpayer and has no capacity for concluding contracts of any nature; and booking of freight does not imply that the Indian company was empowered to conclude any contracts.

In the normal course of business, the agent did not act as the taxpayer's representative but only as an agent for booking cargo as it did for other shipping companies.

Risks associated with their respective businesses are mutually exclusive.

Instructions to the Indian company were limited to booking of freight, and the taxpayer has no say in the management of the Indian company. The Indian company was functionally independent of the taxpayer.

The interaction with customs and port authorities, the banks and tax department were only in connection with the Indian company's business as an agent. None of the tasks performed before these authorities were on account of the taxpayer.

The Indian company did not habitually conclude contracts on behalf of the taxpayer, and thus did not satisfy conditions of agency PE clause.

### ***Decision***

Relying on its decision for the earlier years in the case of the taxpayer itself, the Tribunal denied the benefit of shipping income article for the year under consideration.

However, the Tribunal, agreeing with the taxpayer's contentions relating to PE (discussed above), held that the Indian company did not constitute DAPE of the taxpayer in India and thus, the shipping income is not taxable as business income in India.

The agent was doing business for other enterprises as well, and more than 77.60 per cent of its revenue was from other independent parties with only 22.32 per cent of the revenue being derived from the taxpayer.

Accordingly, even though treaty protection under the shipping income article could not be claimed, and business profits would not be taxed in India absent a PE.

# Direct Tax...

## b. Decisions – Domestic Tax



### Vessels involved in offshore activities eligible for tonnage tax scheme: Mumbai Tribunal<sup>3</sup>

#### **Facts of the case**

The taxpayer was engaged in the shipping business and owned/operated various vessels, including platform supply vessels, offshore support vessels, diving support vessel and anchor handling tug supply vessels.

These vessels were involved in offshore activities such as transporting materials to rigs/platforms, towing rigs/ platforms and anchor handling, often under long-term charter agreements.

The taxpayer had opted for the Tonnage Tax Scheme (TTS)<sup>4</sup>, which was accepted by the Income-tax Department since AY 2005-06.

For AY 2012-13 onwards, the tax officer denied TTS benefits, citing that vessels were not used for carrying cargo/passengers and operated only within port limits (not on high seas).

#### **Relevant provisions**

The TTS is a presumptive tax regime for shipping companies, allowing them to compute business income based on the net tonnage of ships and operational days. The scheme is available subject to the fulfillment of the prescribed conditions.

It applies to the income from the business of operating ‘qualifying ships’ which has been defined to mean a ship if

- it is a seagoing ship or vessel (certified so by the competent authority)
- it has the capacity of at least 15 net tonnage (supported by a valid certificate),
- it is a ship registered or licensed under the Merchant Shipping Act, 1958.

The definition has an exclusion list such as fishing vessels, pleasure crafts, offshore installations.

#### **Taxpayer's contentions**

All the conditions prescribed under the Income-tax Act, 1961 (the Act)<sup>5</sup> to qualify for TTS were satisfied—namely, operating sea-going vessels of more than 15 net tonnage, valid certification, and registration under the Merchant Shipping Act.

The vessels were used for offshore operations such as supply to drilling platforms, towing, anchor handling, and operation/maintenance of single point mooring terminals. These were integral maritime activities.

The taxpayer had filed Form 66 certified by auditors showing bifurcation of TTS and non-TTS income.

<sup>3</sup> *Samson Maritime Ltd v. DCIT* (ITA No. 2258/Mum/2023 to 2263/Mum/2023)

<sup>4</sup> Chapter XII-G of the Act

<sup>5</sup> Section 115VD

# Direct Tax...

From AY 1995-96 to AY 2004-05, the company was allowed benefits under erstwhile section 33AC (deduction available for amount credited to a reserve account by a shipping company), and from AY 2005-06 onwards, under TTS. The department had accepted the taxpayer's claim in earlier years, and no material change during the years under consideration warranted a contrary view.

The taxpayer submitted shipping certificates issued by the shipping authorities, the relevant forms and orders under the Act<sup>6</sup> for the earlier years to substantiate the classification as a tonnage tax company.

## **Revenue's contentions**

There is a distinction between 'ship' and 'vessel.' According to section 3(55) of the General Clauses Act, 1897, a 'ship' is defined as any vessel used for navigation that is not exclusively propelled by oars. Section 3(63) defines a 'vessel' as any ship, boat, or other description of a vessel used for navigation. Thus, while navigation is a feature of a ship, being 'sea-going' requires additional qualifications, such as proceeding beyond smooth or partially smooth waters or beyond port limits.

The taxpayer's vessels did not qualify as 'sea-going ships' because they operated within port limits and did not carry passengers or cargo—conditions essential to claim TTS.

A certificate of seaworthiness does not equate to 'sea-going activity' and that only vessels regularly operating beyond port limits could qualify under TTS.

The taxpayer's vessels were involved in operations like towing, anchor handling, and support services, which are not core shipping activities covered under TTS.

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<sup>6</sup> Section 115VP

## **Decision**

There is no dispute that the taxpayer's vessels were registered and licensed under the Merchant Shipping Act, 1958

Once the statutory conditions under the Act<sup>7</sup> are satisfied, TTS cannot be denied merely because ships do not carry cargo/passengers or operate within a specific range.

Earlier, the 'dredgers' were specifically excluded from the definition of 'qualifying ship'. However, after its deletion from the exclusion list, it qualifies as 'qualifying ship'. This amendment itself dislodges the tax officer's rationale that the shipping activities should be confined to carrying cargo and passengers. Offshore operations, including anchor handling, and supply to platforms, are activities eligible for TTS.

The Tribunal rejected the Revenue's argument that the taxpayer's vessels were not 'sea-going ships' because they operated in inland or smooth waters. Coastal sea waters are still part of the sea.

Furthermore, the vessels were certified as sea-going by the appropriate authorities, including the Director General of Shipping and the Income-tax department. Therefore, the tax officer cannot override these certifications or interpret the law in a restrictive manner not supported by the statute.

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<sup>7</sup> Section 115VD

# Direct Tax...

## **New flat received in exchange of old flat is not subject to section 56(2)(x): Mumbai Tribunal<sup>8</sup>**

### ***Facts of the Case***

The taxpayer had purchased a flat (in a co-op housing society) during FY 1997-98.

The society entered into a redevelopment agreement with a developer.

As per the redevelopment agreement, in lieu of the abovementioned old flat surrendered, the taxpayer received a new flat through a registered agreement.

The stamp duty value (SDV) of the new flat was higher than the indexed cost of acquisition of the old flat.

The Revenue treated the difference between the SDV of the new flat and the indexed cost of the old flat as income under section 56(2)(x) on the ground that the new flat was received for inadequate consideration.

Section 56(2)(x) of the Act provides that where a person receives any immovable property for a consideration which is less than its SDV, then the excess of SDV over the consideration paid is taxable in the hands of the recipient of the property as an 'income from other sources.'

### ***Decision***

The receipt of the new flat was in lieu of extinguishment of rights in the old flat.

<sup>8</sup> *Anil Dattaram Pitale v. ITO* (ITA No. 465/Mum/2025)

The transaction was not a receipt of a property for inadequate consideration and hence, section 56(2)(x) was not applicable.

Such transactions fall under the purview of capital gains provisions and even if capital gains were to be computed, the taxpayer would be eligible for exemption under section 54 for investment in the new flat.

Accordingly, the Tribunal deleted the addition made by the tax officer under section 56(2)(x).

## **Delay in filing appeal before Tribunal condoned as the NFAC inadvertently dismissed the appeal before it: Bangalore Tribunal<sup>9</sup>**

### ***Facts of the Case***

The taxpayer filed an appeal before the Tribunal against the order of the National Faceless Appeal Centre (NFAC), Delhi.

There was a delay of 1206 days in filing the appeal.

The taxpayer submitted a condonation petition explaining the reasons for the delay as explained below.

The taxpayer had two appeals pending before the NFAC. It opted for the Vivad se Vishwas (VSV) scheme to settle disputes arising from an order passed under section 143(3) read with section 263 of the Act.

<sup>9</sup> *Schneider Electric IT Business India Pvt Ltd v. JCIT* (ITA No. 2002/Bang/2024)

# Direct Tax...

However, the NFAC mistakenly dismissed another appeal under section 143(3) read with section 144C, assuming that it was also settled under the VSV scheme.

The taxpayer was unaware of this dismissal and only discovered it during a routine statutory audit.

Upon realising the error, the taxpayer immediately filed an appeal before the Tribunal, resulting in a delay of 1206 days.

## ***Taxpayer's contentions***

It genuinely believed the appeal was still pending before the NFAC because the NFAC never directly communicated its dismissal order.

It was only during a statutory audit that taxpayer became aware of the dismissal.

The transfer of its appeal from the jurisdictional Commissioner of Income-tax (Appeals) to the NFAC was legally incorrect. It had expected the jurisdictional CIT(A) to handle the matter, leading to confusion regarding the status of its appeal.

The taxpayer also referred to *In Re: Cognizance for Extension of Limitation*<sup>10</sup>, where the Supreme Court excluded the limitation period from March 15, 2020, to February 28, 2022, for all legal proceedings due to COVID-19. Given that a part of the delay in the instant case fell within this period, taxpayer requested that the delay be condoned.

## ***Revenue's contentions***

A delay of 1206 days was excessive and should not be condoned.

The taxpayer is a private limited company assisted by professionals, making it unlikely that it would remain unaware of the dismissal for over three years.

The taxpayer did not provide evidence that the NFAC failed to communicate the dismissal order. The burden of proof was on taxpayer to demonstrate that it was unaware of the NFAC's decision.

The taxpayer was negligent in monitoring the status of its appeal.

Given that the company undergoes annual statutory audits, it should have identified the dismissal much earlier.

## ***Decision***

A delay of 1206 days was a significant delay, but the key factor was whether there was a reasonable cause for it.

The NFAC mistakenly dismissed the appeal, assuming that the issue was settled under the VSV scheme. However, taxpayer also failed to exercise due diligence in tracking the status of its appeal.

The NFAC's mistake contributed to the confusion. The taxpayer's lack of vigilance resulted in a prolonged delay. Accordingly, both the NFAC and taxpayer bore responsibility for the situation.

<sup>10</sup> *In Re: Cognizance for Extension of Limitation* Miscellaneous Application No. 665/2021 in SMW(C) No. 3/2020

# Direct Tax...

The Tribunal also considered the COVID-19 extension granted by the Supreme Court and concluded that taxpayer should benefit from this relaxation.

The Tribunal condoned the delay, but on the condition that taxpayer pays INR50,000 to the Prime Minister's Relief Fund.

Given that the NFAC's dismissal was based on an incorrect assumption, the Tribunal directed that the matter be remanded back to the NFAC for fresh adjudication. The NFAC was instructed to ensure legal compliance and provide taxpayer a fair opportunity to present its case.



# Indirect Tax

## Instructions



### Instructions for processing of GST registration applications<sup>11</sup>

The Central Board of Indirect Taxes and Customs ('CBIC') issued this instruction in supersession of the earlier instruction 3/2023-GST dated 14 June 2023, which addresses the difficulties faced by applicants in obtaining GST registration due to the varied practices of officers in verifying documents and seeking additional clarifications.

#### 1. Documents in respect of principal place of business

Nature of property	Documents
Owned	<b>Any one</b> of the documents as mentioned in REG-01 or similar document like Water bill/ any other document establishing ownership
Rented	<ul style="list-style-type: none"> <li>• <b>Any one</b> of the documents as mentioned in REG-01 or similar document like Water bill/ any other document establishing ownership</li> <li>• Rent/lease agreement</li> <li>• Identity proof of lessor where agreement is not registered</li> <li>• Where agreement is not available, affidavit to that effect</li> </ul>
Premises owned by relatives	<ul style="list-style-type: none"> <li>• <b>Any one</b> of the documents as mentioned in REG-01 or similar document like Water bill/ any other document establishing ownership</li> <li>• Consent letter on plain paper from the owner along with their identity proof.</li> </ul>
Shared premises	<ul style="list-style-type: none"> <li>• <b>Any one</b> of the documents as mentioned in REG-01 or similar document like Water bill/ any other document establishing ownership</li> <li>• Rent/lease agreement</li> <li>• Identity proof of lessor where agreement is not registered</li> </ul>

Nature of property	Documents
	<ul style="list-style-type: none"> <li>• If rent agreement not available, a consent letter with the consentor's identity proof</li> </ul>
In case of SEZ unit/SEZ developer	Necessary documents/certificates issued by the Government of India

#### 2. The Instruction also provides the following guidelines:

- No additional document apart from those mentioned in REG-01 to be called for. If such additional document is required to be sought, it can be done only after the approval of the concerned Deputy/Assistant Commissioner
- Original physical copies of the documents not to be asked for
- In case of registration of a partnership firm, only partnership deed to be submitted while in case of registration of society, trust, club, government department, etc., proof of constitution or registration certificate to be submitted.
- Unwarranted documents or presumptive queries shall not be asked by the officers.
- Applications not flagged as risky should be approved within 7 working days if complete and without deficiencies.
- Risky applications, applications without Aadhaar authentication or those requiring physical verification should be processed within 30 days following physical verification.

<sup>11</sup> Instruction No. 03/2025-GST dated 17 April 2025

# Indirect Tax

The Instruction also provides guidelines regarding physical verification of premises, timely processing of applications and supervision by the Principal Chief Commissioners/Chief Commissioners in processing of application and ensuring compliance with the instructions.

## High Court decisions



### **GST levy on club/association services unconstitutional<sup>12</sup>**

The petitioner is a registered society under the Travancore-Cochin Literary Scientific and Charitable Societies Registration Act, 1955. The petitioner runs various schemes for the benefit of its member doctors, such as Social Security Schemes, Professional Disability Support Scheme, and others. These schemes are designed to provide financial assistance and support to member doctors and their families in cases of death, disability, etc.

The Directorate General of GST Intelligence initiated recovery of tax for FY 2017-18 to FY 2021-22 on various services provided by the petitioner to its members. In this regard, the petitioner filed a writ before the Kerala High Court on the contention that its services are not taxable on the grounds of mutuality. Such writ was dismissed by the Court against which the petitioner preferred this appeal.

The petitioner, in this appeal, contended that based on the principle of mutuality, a club and its members are the same and therefore no supply of service exists. The petitioner's schemes (e.g., Social Security, Disability Support) are mutual benefit arrangements, not commercial services. The GST levy violates Article 246A read with Article 366(12A) of the Constitution of India, which requires

two distinct persons for a taxable supply. The retrospective amendments introduced by the Finance Act, 2021 to the CGST Act specifically, section 7(1)(aa), and its explanation were arbitrary and violated the rule of law, as the petitioner could not have anticipated or collected tax.

The revenue's contentions were that the doctrine of mutuality cannot restrict Parliament's powers under Article 246A of the Constitution of India. The amendments are clarificatory and merely reaffirm the existing liability under section 7(1)(a) of the CGST Act, 2017, making them valid retrospectively. The petitioner was engaged in commercial activities like bio-medical waste management, negating the mutuality argument.

The Kerala High Court held that a valid 'service' under GST requires two distinct persons. Self-service or transactions within the same entity (club and members) fall outside the scope of GST. Even if a transaction is deemed a "supply," it does not automatically become a 'service' without amending the definition of "service." The deeming fiction introduced by the 2021 amendments is ultra vires Articles 246A and 366(12A) of the Constitution of India. On the issue of retrospective application, the Court held that even assuming the amendments were otherwise valid, their retrospective application from 1 July 2017 was arbitrary and violated Article 14 of the Constitution of India. Retrospective taxation which imposes unexpected liabilities, especially where no tax was collected from recipients (i.e., club members), violates fundamental principles of fairness and predictability in taxation. The High Court allowed the petitioner's writ appeal and dismissed the appeals filed by the Union of India and the State of Kerala.

<sup>12</sup> Indian Medical Association [TS-248-HC(KER)-2025-GST]

# Indirect Tax

## ITC cannot be denied for *bona fide* errors<sup>13</sup>

The petitioner filed GST returns within time but later [i.e., after the lapse of the time prescribed under section 37(3) read with section 39(9) of the CGST Act, 2017], the petitioner realised that there were certain errors in the returns. The petitioner sought permission from the department to rectify the errors, which was declined citing the lapse of limitation period prescribed under the statute. Hence, the petitioner filed a writ petition before the Bombay High Court.

The Court relying on its own judgement in the case of *Star Engineers (I) Pvt. Ltd*<sup>14</sup>, allowed to rectify and amend their GST returns (GSTR-1 & GSTR-3B) as the facts were almost identical [i.e. error in the GSTIN of the recipient]. The Court emphasized that there were errors in the GST returns filed, but there was no loss of revenue to the State. The court directed the portal to be opened within one week to enable the amendment/rectification, and if the portal was not opened, the assessee could file an application to amend/rectify the forms manually.

CBIC had filed a Special Leave Petition ('SLP') before the Supreme Court against the aforesaid Bombay High Court order.

The Supreme Court ruled that the High Court's judgment was just and fair as there was no loss of revenue. ITC should not be denied for human errors, which could lead to double payment. CBIC to re-examine provisions and timelines for correcting bonafide errors. Software limitations cannot justify ITC denial, as software is meant to ease compliance and can be configured. Right to correct mistakes in the nature of clerical or arithmetical error is a right that flows from

right to do business. The decisions of High Courts in the cases of *Yokohama India Private Limited*<sup>15</sup> and *Bar Code India Limited*<sup>16</sup> are not considered good law.

Accordingly, the Supreme Court dismissed the SLP.

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<sup>13</sup> *Aberdare Technologies Pvt Ltd.* [TS-172-SC-2025-GST]

<sup>14</sup> TS-654-HC(BOM)-2023-GST

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<sup>15</sup> TS-578-HCTEL-2022-GST

<sup>16</sup> 2024 (12) TMI 51

# Foreign Exchange Management Act

## The Reserve Bank of India releases revised draft Export & Import regulations and directions under FEMA, 1999 for public comments

The RBI on 4 April 2025 placed the revised Draft Foreign Exchange Management (Export and Import of Goods and Services) Regulations, 2025<sup>17</sup> for further public comments on or before 30 April 2025. A detailed Flash News on same was released on 8 April 2025 via link, <http://www.in.kpmg.com/taxflashnews/KPMG-Flash-News-Revised-regulation-on-Export-and-Import-1.pdf>

## RBI advices to use Platform for Regulatory Application, Validation And Authorisation (PRAVAAH) portal

On 28 May 2024, the Reserve Bank of India (the RBI) launched PRAVAAH (Platform for Regulatory Application, Validation And Authorisation) with an intent to streamline online applications for regulatory authorisations, licenses, and approvals ensuring seamless, secure and faster delivery of services in a transparent manner.

- The PRAVAAH portal enables the submission of applications digitally and enables the applicant to monitor the status of the application through the portal itself via SMS and email. The PRAVAAH portal has a facility through which the applicant can submit additional information, or clarifications sought by the Reserve Bank. The Reserve Bank will communicate its decision through PRAVAAH system in a time bound manner.
- RBI, through Press Release<sup>18</sup> has advised all applicants, including Regulated Entities (REs), to use PRAVAAH portal with effect from 1 May 2025 using the application forms that are already available on the platform.

- In exceptional cases where members of general public are unable to submit their applications through PRAVAAH portal, then they application can be directly made to the RBI. However, the applications will be processed through PRAVAAH system, and the applicants will receive appropriate notification from the RBI.
- For convenience of users, a user manual, FAQ and videos are available on the portal itself which can be accessed through – <https://pravaah.rbi.org.in>



<sup>17</sup> RBI Press Release dated 4 April 2025

<sup>18</sup> Press Release: 2025-2026/96– RESERVE BANK OF INDIA. Department of Communication

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