

TAX FLASH NEWS

8 March 2020



CBDT issues FAQs on the Direct Tax Vivad se Vishwas Bill, 2020

The Finance Minister announced a new Dispute Resolution Scheme (Vivad se Vishwas Scheme) in her Budget Speech for 2020-21 with a view to reduce litigation. Following this, on 5 February 2020, the government introduced the 'Direct Tax Vivad se Vishwas Bill, 2020' (the Bill) in the Lok Sabha. Subsequently, based on representations received from various stakeholders, the Lok Sabha has passed the Bill with certain amendments.

Recently, the Central Board of Direct Taxes (CBDT) has issued a Circular¹ clarifying the provisions of the Bill in the form of Frequently Asked Questions (FAQs). The FAQs are summarised as follows:

FAQ	Clarifications
Scope/eligibility	
<p>What type of cases are eligible to opt for the Scheme?</p>	<ul style="list-style-type: none"> • Appeals pending before the CIT(A), the Tribunal, High Court or Supreme Court as on 31 January 2020 (specified date) • Writ petitions pending before High Court/Supreme Court as on specified date • Special Leave Petitions (SLPs) pending before Supreme Court as on specified date • Appeals pending at the admission stage before a High court • Cases where the order has been passed but the time limit for filing appeal under the Income-tax Act, 1961 (the Act) against the order has not expired as on the specified date • Objections filed by the taxpayer against draft order are pending with Dispute Resolution Panel (DRP) or where DRP has given the directions but the Assessing Officer (AO) has not yet passed the final order on or before the specified date • Revision application² is pending before the Principal Commissioner or Commissioner • A declarant has initiated any proceeding or given any notice for arbitration, conciliation or mediation • Cases where the due date of filing appears is after the specified date and no appeal has been filed
<p>If no appeal is pending but the case is pending in arbitration, will the taxpayer be eligible to apply under the Scheme? If yes, what will be the disputed tax?</p>	<ul style="list-style-type: none"> • The taxpayer is eligible to apply the Scheme. • The disputed tax in this case would be the tax (including surcharge and cess) on the disputed income with reference to which the arbitration has been filed.

¹ CBDT Circular No.7/2020, dated 4 March 2020

² Under Section 264 of the Act

Whether the Scheme can be availed for proceedings pending before AAR?	<ul style="list-style-type: none"> The Scheme is not available for disputes pending before the AAR. However, if the order passed by AAR has determined the total income and writ against such order is pending in High Court, the taxpayer would be eligible to apply under the Scheme.
If a writ is pending against AAR ruling in a High Court, will that case be covered and how disputed tax to be calculated?	<ul style="list-style-type: none"> The disputed tax shall be calculated as per the AAR ruling and accordingly, consequential order shall be passed by the AO. However, if AAR ruling has not determined the total income, it would not be possible to calculate disputed tax and hence such cases would not be covered.
Whether benefit of the Scheme is available where appeal has been filed against the interest levied on assessed tax but there is no dispute against the amount of assessed tax?	Declarations covering disputed interest (where there is no dispute on tax corresponding to such interest) are eligible under the Scheme. Further if there is a dispute on tax amount, and a declaration is filed for the disputed tax, the full amount of interest levied or leviable related to the disputed tax shall be waived.
What if disputed demand including interest has been paid by the taxpayer while being in appeal?	Appeals in which the taxpayer has already paid the disputed demand either partly or fully are also covered. If the amount of tax paid is more than amount payable under the Scheme, the appellant will be entitled to refund without interest ³
Whether the benefit of the Scheme is available in search and seizure cases?	Case where the tax arrears relate to an assessment ⁴ made under the Act on the basis of search initiated ⁵ are excluded if the amount of disputed tax exceeds five crore rupees in that assessment year.
If assessment has been set aside for giving proper opportunity to the taxpayer on the additions carried out by the AO, can he avail the benefit of the Scheme with respect to such additions?	The taxpayer is eligible to avail the Scheme ⁶ . However, the taxpayer shall be required to settle other issues, if any, which have not been set aside in that assessment and in respect of which either appeal is pending or time to file appeal has not expired.
The taxpayer desire to settle concealment penalty appeal pending before the CIT(A), while continuing to litigate quantum appeal that has travelled to higher appellate forum. Considering these are two independent and different appeals, whether the taxpayer can settle one to exclusion of other? If yes, whether settlement of penalty appeal will have any impact on quantum appeal?	In such cases, the declarant is required to give details of both disputed tax appeal and penalty appeal. However, he would be required to pay relevant percentage of disputed tax only. It would not be possible for the taxpayer to apply for settlement of penalty appeal only, when the appeal on disputed tax related to such penalty is still pending.
Whether to qualify under the Scheme, the taxpayer should have tax demand in arrears as on the date of filing declaration?	The Scheme can be availed irrespective of whether tax arrears have been paid either partly or fully or are outstanding.
Whether appeal against fees ⁷ are covered under the Scheme?	Taxpayer can avail the scheme for disputed fee and the amount payable under the Scheme shall be 25/30 per cent of the disputed fee, as the case may be. If fees imposed ⁷ pertain to a year in which there is disputed tax, the settlement of disputed tax will not settle the disputed fee.
In case where disputed tax contains qualifying tax arrears as also non-	Such cases are not eligible to file declaration under Scheme. There is no provision under the Scheme to settle part of a pending dispute in relation to

³ Under Section 244A of the Act

⁴ Under Section 143(3) or Section 144 or Section 153A or Section 153C

⁵ Under Section 132/132A of the Act

⁶ Except where assessment is cancelled with a direction that it is to be framed *de novo* (afresh/new trial)

⁷ Under Section 234E and 234F of the Act

<p>qualifying tax arrears (such as, tax arrears relating to assessment made in respect of undisclosed foreign income):</p> <ul style="list-style-type: none"> • Whether taxpayer is eligible to the Scheme itself? • If eligible, whether quantification of disputed tax can exclude/ignore non-qualifying tax arrears? 	<p>an appeal or writ or SLP for an assessment year. For one pending appeal, all the issues are required to be settled and if any one of the issues makes the declaration invalid, no declaration can be filed.</p>
<p>Whether taxpayer is eligible to the Scheme where a writ has been filed against a reassessment notice⁸ and no assessment order has been passed consequent to that?</p>	<p>The taxpayer would not be eligible for the Scheme as there is no determination of income against the said notice.</p>
<p>Whether the taxpayer can avail the Scheme in the cases with respect to interest⁹, where there is no appeal, but waiver application is pending as on specified date?</p>	<p>Such cases are not covered. Waiver applications are not appeal within the meaning of the Scheme.</p>
<p>Whether the taxpayer can avail the Scheme for some of the issues and not accept other issues?</p>	<p>Picking and choosing issues for settlement of an appeal is not allowed. With respect to one order, the taxpayer must choose to settle all issues and then only he would be eligible to avail the Scheme.</p>
<p>Whether delay in deposit of TDS/TCS is covered under the Scheme?</p>	<p>The disputed tax includes TDS and TCS which are disputed and pending in appeal. However, if there is no dispute related to TDS or TCS and there is delay in depositing such TDS/TCS, then the dispute pending in appeal related to interest levied due to such delay will be covered under the Scheme.</p>
<p>Whether cases pending before DRP are covered?</p> <p>What if the taxpayer has not filed objections with DRP, and AO has not yet passed the final order?</p>	<p>Cases pending before DRP are covered under the Scheme.</p> <p>If the final assessment order is not passed by AO on or before the specified date, the appellant would be eligible to settle his dispute under the Scheme. Disputed tax in such case would be computed based on the draft order.</p>
<p>If CIT(A) has given an enhancement notice, can the taxpayer avail the Scheme?</p>	<p>The amendment proposed in the Bill allows the declaration even in cases where CIT(A) has issued enhancement notice on or before the specified date. However, the disputed tax in such cases shall be increased by the amount of tax pertaining to issues for which notice of enhancement has been issued.</p>
<p>Are disputes relating to wealth tax, security transactions tax, commodity transaction tax and equalisation levy covered?</p>	<p>No. Only disputes relating to income-tax are covered.</p>
<p>An assessment order¹⁰ is pending with the Tribunal. Subsequently, another order¹¹ was passed for the same AY and that is pending with CIT(A)? Could both or one of the orders be settled under the Scheme?</p>	<p>The taxpayer has an option to settle either of the two appeals or both appeals for the same AY under one declaration form.</p>
<p>There is no disputed tax, however, there is an appeal for disputed penalty which has been disposed off by CIT(A) on 5 January 2020. Time to file appeal in the</p>	<p>If the time to file appeal has not expired as on specified date, the taxpayer is eligible to avail the benefit of the Scheme.</p>

⁸ Issued under Section 148 of the Act

⁹ Under Section 234A, 234B or 234C

¹⁰ Under Section 143(3) of the Act

¹¹ Under Section 147/143(3) of the Act

Tribunal against the order of CIT(A) is still available but the appeal has not yet been filed. Will such case be eligible to avail the benefit?																
The Tribunal has quashed the assessment order based on lack of jurisdiction by the AO and the tax department has filed an appeal in the High Court which is pending, whether the taxpayer is eligible to settle this dispute under the Scheme?	The taxpayer is eligible to avail the Scheme to settle the tax department's appeal pending before the High Court.															
What if the prosecution has been instituted and is pending in the Court?	No. However, where only notice for initiation of prosecution has been issued with reference to tax arrears, the taxpayer has a choice to compound the offence and opt for the Scheme.															
Calculation of disputed amount																
If appeal or arbitration is pending on the specified date and a rectification is also pending with the AO which if accepted will reduce the total assessed income, will the disputed tax be calculated on rectified total assessed income?	There could be reduction or increase in the income and tax liability of the taxpayer as a result of rectification. Accordingly, the disputed tax in such cases would be calculated after giving effect to the rectification order passed, if any.															
How will disputed tax be calculated where disputed demand including interest has been paid by the taxpayer while being in appeal?	<p>Assume a non-search case where the taxpayer is in appeal before CIT(A).</p> <table border="1" data-bbox="639 987 1517 1570"> <tr> <td data-bbox="639 987 1318 1055">Tax on returned income¹²</td> <td data-bbox="1318 987 1517 1055">INR 30000</td> </tr> <tr> <td data-bbox="639 1055 1318 1122">Interest¹³</td> <td data-bbox="1318 1055 1517 1122">INR 1000</td> </tr> <tr> <td data-bbox="639 1122 1318 1189">Total tax paid at the time of filing tax return</td> <td data-bbox="1318 1122 1517 1189">INR 31000</td> </tr> <tr> <td data-bbox="639 1189 1318 1323">Additional demand due to assessment (Disputed tax of INR 10000 and interest on such disputed tax of INR 6000)</td> <td data-bbox="1318 1189 1517 1323">INR 16000</td> </tr> <tr> <td data-bbox="639 1323 1318 1413">Taxpayer paid out of demand during pendency of appeal¹⁴</td> <td data-bbox="1318 1323 1517 1413">INR 14000</td> </tr> <tr> <td data-bbox="639 1413 1318 1503">Certificate issued by the designated authority (DA) showing disputed tax (at 100 per cent)</td> <td data-bbox="1318 1413 1517 1503">INR 10000</td> </tr> <tr> <td data-bbox="639 1503 1318 1570">Taxpayer entitled to refund¹⁵</td> <td data-bbox="1318 1503 1517 1570">INR 4000</td> </tr> </table>		Tax on returned income ¹²	INR 30000	Interest ¹³	INR 1000	Total tax paid at the time of filing tax return	INR 31000	Additional demand due to assessment (Disputed tax of INR 10000 and interest on such disputed tax of INR 6000)	INR 16000	Taxpayer paid out of demand during pendency of appeal ¹⁴	INR 14000	Certificate issued by the designated authority (DA) showing disputed tax (at 100 per cent)	INR 10000	Taxpayer entitled to refund ¹⁵	INR 4000
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How will disputed tax be computed in a case where assessment has been set aside for giving proper opportunity to the taxpayer on the additions carried out by the AO?	<table border="1" data-bbox="639 1581 1517 1760"> <tr> <td data-bbox="639 1581 1318 1648">Tax on returned income</td> <td data-bbox="1318 1581 1517 1648">INR 10000</td> </tr> <tr> <td data-bbox="639 1648 1318 1715">Interest¹⁶</td> <td data-bbox="1318 1648 1517 1715">INR 1000</td> </tr> <tr> <td data-bbox="639 1715 1318 1760">Total tax paid before filing tax return</td> <td data-bbox="1318 1715 1517 1760">INR 11000</td> </tr> </table> <ul data-bbox="639 1783 1560 1874" style="list-style-type: none"> • The AO made two additions of INR 20000 and INR 30000. • The tax on this comes to INR 6240 and INR 9360 and interest comes to INR 2500 and INR 3500 respectively. 		Tax on returned income	INR 10000	Interest ¹⁶	INR 1000	Total tax paid before filing tax return	INR 11000								
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¹² Including Surcharge and cess

¹³ Under Section 234B of Act

¹⁴ However, interest under Section 220 of the Act is yet to be calculated.

¹⁵ Since he has already paid INR 14,000, he would be entitled to refund. Further, the interest under Section 220 and penalty shall also be waived.

¹⁶ Under Section 234B of Act

	<ul style="list-style-type: none"> • The CIT(A) has confirmed both the additions. The Tribunal confirmed the first addition and set aside the second addition to the file of AO for verification with a specific direction. • The taxpayer has appealed against the order of the Tribunal with respect to first addition (or has not filed appeal as the time limit to file an appeal against the order has not expired). <p>The taxpayer can avail the Scheme if the declaration covers both the additions. The disputed tax would be the sum of disputed tax on both the additions i.e. INR6240 plus INR 9,360.</p>
Whether credit for earlier taxes paid against disputed tax will be available against the payment to be made under the Scheme?	Credit for taxes paid against the disputed tax before filing the declaration shall be available to the declarant
Where the taxpayer settles TDS appeal or withdraws arbitration as a deductor of TDS, will credit of such tax be allowed to deductee?	The deductee shall be allowed to claim credit of taxes in respect of which the deductor has availed the Scheme. However, the credit will be allowed as on the date of settlement of dispute by the deductor and hence the interest as applicable to the deductee shall apply.
If the taxpayer settles TDS liability as a deductor under the Scheme ¹⁷ , when will he get consequential relief of expenditure allowance which was disallowed for TDS default ¹⁸ ?	In such cases, the deductor shall be entitled to get consequential relief of allowable expenditure in the year in which the tax was required to be deducted.
When the taxpayer settles his own appeal or arbitration under the Scheme, will consequential relief be available to the deductor in default from liability determined under TDS order?	<p>When the taxpayer (being a person receiving an income) settles his own appeal or arbitration under the Scheme and such appeal or arbitration is not subjected to TDS by the payer of such income (deductor in default) and an order¹⁹ has been passed against such deductor in default, then such deductor would not be required to pay the corresponding TDS amount.</p> <p>However, he would be required to pay the interest²⁰. If such levy of interest qualifies for the Scheme, the deductor in default can settle this dispute at 25 or 30 per cent of the disputed interest (as the case may be).</p>
Appeals against assessment order and against penalty order are filed separately on same issue. In such a case how, disputed tax to be calculated?	In this case, if the appellant wishes to settle the appeal against the assessment order (with penalty appeal automatically covered), he is required to give details of both appeals in one declaration form for that year. However, in the annexure he is required to fill only the schedule relating to disputed tax.
If there is substantive addition as well as protective addition in the case of same taxpayer for different assessment year, how will that be covered? Similarly, if there is substantive addition in the case of one taxpayer and protective addition on same issue in the case of another taxpayer, how will that be covered under the Scheme?	If the substantive addition is eligible to be covered under the Scheme, then on settlement of dispute related to substantive addition AO shall pass rectification order deleting the protective addition relating to the same issue in the case of the taxpayer or in the case of another taxpayer
In case the Tribunal has passed order giving relief on two issues and confirming three issues. The taxpayer wishes to file declaration for the three issues which have gone against him. What about the other two issues as the	In a given situation the appellant has a choice to only settle his deemed appeal on three issues, or he can settle department deemed appeal on two issues or he can settle both. If he decides to settle only his deemed appeal, then department would be free to file appeal on the two issues (where the taxpayer has got relief) as per the procedure laid down and directions issued by CBDT.

¹⁷ Against order under Section 201 of the Act

¹⁸ Under Section 40(a)(i)/(ia) of the Act

¹⁹ Under Section 201 of the Act

²⁰ Under Section 201(1A) of the Act

taxpayer is not sure if the tax department will file an appeal or not?	
There is no provision for 50 per cent concession in appeal pending in High Court on an issue where the taxpayer has got relief on that issue from the Supreme Court?	If the taxpayer has got decision in his favour from the Supreme Court on an issue and if that issue is part of the multiple issues, the disputed tax may be calculated on other issues considering nil tax on this issue.
Addition was made under Section 143(3) on two issues whereas appeal filed only for one addition. Whether interest and penalty be waived for both additions?	Under the Scheme, interest and penalty will be waived only in respect of the issue which is disputed in appeal and for which declaration is filed. Hence, for the undisputed issue, the tax, interest and penalty shall be payable.
DRP has issued directions confirming all the proposed additions in the draft order and the AO has passed the order accordingly. The issues confirmed by DRP include an issue on which the taxpayer has got favourable order from the Tribunal (not reversed by High Court or Supreme Court) in an earlier year. The time limit to file an appeal in the Tribunal is still available. The taxpayer is eligible for the Scheme treating the situation as taxpayer's deemed appeal in the Tribunal. In this case how will disputed tax be calculated? Will it be 100 per cent on the issue allowed by the Tribunal in earlier years or 50 per cent?	On the issue where the taxpayer has got relief from the Tribunal in an earlier year (not reversed by High Court or Supreme Court) the disputed tax shall be computed at half of applicable rates.
Where there are two appeals filed for an assessment year one by the taxpayer and one by the tax department, whether the taxpayer can opt for only one appeal? If yes, how would the disputed tax be computed?	The taxpayer has an option to settle appeal filed by it or appeal filed by the department or both. For different assessment years separate declarations have to be filed.
Procedural questions	
How much time shall be available for paying taxes after filing a declaration under the Scheme?	The declarant shall pay the amount determined within fifteen days of the receipt of the certificate. The CBDT may instruct DAs to grant a certificate at an early date enabling the appellant to pay the amount on or before 31 March 2020 so that he can take benefit of reduced payment under the Scheme.
If taxes are paid after availing benefits of the Scheme and later the taxpayer decides to take refund of these taxes paid, would it be possible?	Any amount paid in pursuance of a declaration made under the Scheme is not refundable under any circumstances.
Where appeals are withdrawn from the appellate forum, and the declarant is declared to be ineligible under the Scheme by DA at the stage of determination of amount payable or, amount determined by DA is at variance of amount declared by declarant and declarant is not agreeable to DA's determination of amount payable, then whether the appeals are automatically reinstated, or a separate application	Under the amended procedure no appeal is required to be withdrawn before the grant of certificate by DA.

needs to be filed for reinstating the appeal before the appellate authorities	
Whether the declarant is required to intimate DA about the payment made pursuant to the declaration within the period of 15 days?	The declarant shall intimate the details of payment to DA in the prescribed form and thereafter the DA shall pass an order stating that the declarant has paid the amount.
Whether DA will pass an express order granting immunity from levy of interest and penalty by the AO as well as immunity from prosecution?	DA shall not institute any proceeding in respect of an offence; or impose or levy any penalty; or charge any interest under the Act in respect of tax arrears. This shall be reiterated in the order passed by DA.
Whether DA can amend his order to rectify any apparent errors?	DA can amend his order to rectify any apparent errors.
If tax determined by DA is not acceptable, whether an appeal can be filed against DA's order before Tribunal, High Court or Supreme Court	No such appeal can be filed.
There is no provision for withdrawal of appeal/writ/SLP by the department on settlement of dispute	On intimation of payment to DA by the declarant, the department shall withdraw such appeal/writ/SLP
For financial difficulties, if the payment is not made after filing the declaration, whether it would be treated as null and void?	Yes
Where the demand in case of the taxpayer has been reduced partly or fully by giving effect to the order of the appellate forum, how would the amount payable under the Scheme be adjusted?	After receiving the proof of payment, AO shall pass an order to create demand against which the amount payable shall be adjusted.
Consequences of the scheme	
Will there be immunity from prosecution?	The Scheme provides for immunity from prosecution to a declarant in relation to tax arrears for which declaration is filed under the Scheme.
Will the result of this Scheme be applied to same issues pending before AO	Settlement of an issue under the scheme will not amount to conceding tax position and will not impact claims of the tax authority or taxpayers in other years.
If the taxpayer avails Scheme for Transfer Pricing adjustment, will provisions of Section 92CE of the Act apply separately?	Secondary adjustment under the Act would apply. However, the provision of secondary adjustment is not applicable for primary adjustment made in respect of AY commencing on or before 1 April 2016.
Whether it is open for the tax department to take a stand that the additions have been accepted by the taxpayer and hence he cannot dispute it in future assessment years?	Making a declaration under the Scheme shall not amount to conceding the tax position. It shall not be lawful for tax authority or the declarant to contend that any one of them has acquiesced in the decision on the disputed issue by settling the dispute.

Our comments

After the introduction of the Scheme, taxpayers raised various concerns with respect to application of the Scheme in certain cases, its computation mechanism, etc. CBDT has considered such issues and released FAQs to clarify the same for smooth application of the Scheme.

CBDT clarified that the Scheme will cover cases where assessment has been set aside for giving proper opportunity to the taxpayer, appeal against fees for default in furnishing statements/ return of income, certain clarifications on TDS/TCS cases appeal pending for admission before High Court, writ filed against AAR order determining the total income, etc.

Further clarity with respect to applicability of Scheme for combine cases where disputed tax contains qualifying/non-qualifying tax arrears, writ filed in cases of re-assessment where no order has been passed, for specific issues in the order, prosecution proceedings, allowability of expenditure on settlement of disputes for TDS default, etc. will provide certainty.

However, some of the issues are still unaddressed like no provision for hearing before the DA for computing disputed tax, applicability of Scheme to time barred appeal filed with application for condonation of delay, consequential impact of the settlement under the Scheme on subsequent years cases that have been partially decided in favour of taxpayers, etc.

Considering the short period of time available to file the declaration under the Scheme, taxpayers should analyse the Bill and FAQs vis-à-vis facts of their disputed cases on immediate basis to avail the Scheme before 31 March 2020 so as to avoid any additional payment on the disputed amount.

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