

ELECTRONIC COMMERCE UNDER CGST LAW:

Sec. 2 (44) **“electronic commerce”** means the supply of goods or services or both, including digital products over digital or electronic network;

Sec.2 (45) **“electronic commerce operator”** means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce.



E.Com operator to collect TCS under GST Law:

Sec.52(1)- Notwithstanding anything to the contrary contained in this Act, every electronic commerce operator, not being an agent, *shall collect* an amount calculated at such rate not exceeding one per cent., as may be notified by the Government on the recommendations of the Council, of the net value of *taxable supplies made through* it by other suppliers *where the consideration* with respect to such supplies *is to be collected by the operator*.

TCS collection u/s. 52 made effective 01.10.2018 –
(Notfn. 51/2018 –CT dt. 13.09.2018)

Rate of Tax to be Collected u/s. 52:

Intra State Supplies - CGST/SGST – 0.50% each – (Notfn. 52/2018-CT dt. 20.09.2018)

Inter State Supplies –IGST – 1% – (Notfn. 2/2018 – IT dt. 20.09.2018)

E.Com Operator to pay tax under RCM:

Sec.9(5)- Levy on E.com operator when Specified services are supplied through it:

(5) The Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Services notified u/s. 9(5) - Notification No. 17/2017-CT (R) dt. 28.06.2017

- (i) Services by way of **transportation of passengers** by a radio-taxi, motor cab, maxi cab, motor cycle, or any other motor vehicle except omnibus;
- (ia) services by way of **transportation of passengers by an omnibus** except where the person supplying such service through electronic commerce operator is a company;
- (ii) services by way of providing **accommodation in hotels, inns, guest houses**, clubs, campsites or other commercial places meant for residential or lodging purposes, **except** where the person supplying such service through electronic commerce operator is liable for registration under sub-section (1) of section 22.
- (iii) services by way of **house-keeping**, such as plumbing, carpentering etc., **except** where the person supplying such service through electronic commerce operator is liable for registration;
- (iv) supply of **restaurant service** other than the services supplied by restaurant, eating joints etc. located at specified premises.

Circular No. **167/23/2021 – GST** dt. 17.12.2021

The GST Council in its 45th meeting held on 17th September, 2021 recommended to notify 'Restaurant Service' under section 9(5) of the CGST Act, 2017. Accordingly, the tax on supplies of restaurant service supplied through e-commerce operators shall be paid by the e-commerce operator

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

(1) Would E.Com have to still **collect TCS** in compliance with section 52 of the CGST Act, 2017 in respect of restaurant service supplied u/s. 9(5)?

- (a) As 'restaurant service' has been notified under section 9(5) of the CGST Act, 2017, the E.Com shall be liable to pay GST on restaurant services provided, with effect from the 1st January, 2022, through E.Com .
- (b) Accordingly, the E.Com will no longer be required to collect TCS and file GSTR 8 in respect of restaurant services on which it pays tax in terms of section 9(5).
- (c) On other goods or services supplied through E.Com, which are not notified u/s 9(5), E.Com will continue to pay TCS in terms of section 52 of CGST Act, 2017 in the same manner at present.

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

2. Would the E.Com have to mandatorily take a **separate registration** w.r.t supply of restaurant service [notified under 9(5)] through them even though they are registered to pay GST on services on their own account?

(a) As E.Com is already registered in accordance with provisions of the CGST Rules, 2017 (as a supplier of their own goods or services), there would be no mandatory requirement of taking separate registration by E.Com for payment of tax on restaurant service under section 9(5) of the CGST Act, 2017.

Clarifications vide Circular No. **167/23/2021 – GST** dt. 17.12.2021

3. Would the E.Com be liable to pay tax on supply of restaurant service made by **unregistered business** entities?
- (a) Yes.** E.Com will be liable to pay GST on any restaurant service supplied through it including by an unregistered person.

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

4. What would be the **aggregate turnover** of person supplying 'restaurant service' through E.Com ?

(a) The aggregate turnover of person supplying restaurant service through E.Com shall be computed as defined in section 2(6) of the CGST Act, 2017 and shall include the aggregate value of supplies made by the restaurant through E.Com.

(b) Accordingly, for threshold consideration or any other purpose in the Act, the person providing restaurant service through E.Com shall account such services in his aggregate turnover.

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

5. Can the supplies of restaurant service made through E.Com be recorded as **inward supply of E.Com** (liable to reverse charge) in GSTR 3B?

(a) No. E.Com is not the recipient of restaurant service supplied through them. Since these are not input services to E.Com, these are not to be reported as inward supply (liable to reverse charge).

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

6. Would E.Com be liable to reverse proportional input tax credit under **Rule 42** on its input goods and services for the reason that input tax credit is not admissible on 'restaurant service'?

- (a) The E.Com provides its own services as an electronic platform for which it acquires inputs/input services on which it can avail ITC.
- (b) The E.Com charges commission for the services it provides and ITC can be utilised for payment of GST on services provided on its own account, to the restaurant.
- (c) The situation remains unchanged even after E.Com is made liable to pay tax on restaurant service. **E.Com shall not be required to reverse ITC on account of restaurant services on which it pays GST u/s 9(5) of the Act.**
- (d) Also, on restaurant service, **E.Com shall pay the entire GST liability in cash.** (No ITC could be utilised)

Clarifications vide Circular No. **167/23/2021 – GST** dt. 17.12.2021

7. Can E.Com **utilize its Input Tax Credit** to pay tax w.r.t 'restaurant service' supplied through it ?

(a) No. As aforesaid, the liability of payment of tax by E.Com as per section 9(5) shall be discharged in cash.

Clarifications vide Circular No. **167/23/2021 – GST** dt. 17.12.2021

8. Would supply of goods or services other than 'restaurant service' through E.Com be **taxed at 5% without ITC?**

- (a) E.Com is required to pay GST on services notified under section 9(5), besides the services made on its own account.
- (b) On any supply that is not notified under section 9(5), which is supplied by a person through E.Com, the liability to pay GST continues on such supplier and E.Com shall continue to pay TCS on such supplies.
- (c) Thus, on such supplies (other than services u/s.9(5) made through E.Com) GST will continue to be billed, collected and deposited in the same manner as is being done at present. ECO will deposit TCS on such supplies.

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

9. Would 'restaurant service' and goods or services other than restaurant service sold by a restaurant to a customer under the same order be **billed differently**?

Who shall be liable for raising invoice?

(a) Considering that liability to pay GST on supplies other than 'restaurant service' through the E.Com, and other compliances under the Act, including issuance of invoice to customer, continues to lie with the respective suppliers, it is advisable that E.Com raises separate bill on restaurant service in such cases where E.Com provides other supplies to a customer under the same order.

Clarifications vide Circular No. 167/23/2021 – GST dt. 17.12.2021

10. Who will **issue invoice** in respect of restaurant service supplied through E.Com - whether by the restaurant or by the E.Com?

(a) The invoice in respect of restaurant service supplied through E.Com under section 9(5) will be issued by the E.Com.

Sample Invoice – Issued by E.Com

zomato

Tax Invoice
ORIGINAL For Recipient

Tax Invoice on behalf of -

Legal Entity Name : BRINDHAVAN
Restaurant Name : Brindhavan Vegetarian Restaurant
Restaurant Address : 43/3075, Ernakulam Circle, NH Bye Pass Road, Palarivattom, Kochi
Restaurant GSTIN : 32AAFFB6919G1ZIN
Restaurant FSSAI : 11317007000645
Invoice No. : 232B3LWJ00040373
Invoice Date : 18/09/2023

Customer Name : Abhirami
Delivery Address : Jaks and Associates, 2 Floor , Jolly Tower Pipe line, 682565
State name & Place of Supply: Kerala(32)

HSN Code : 996331
Service Description : Restaurant Service

Particulars	Gross value	Discount	Net value	CGST (Rate)	CGST (INR)	SGST (Rate)	SGST (INR)	Total
2 x Porotta (kerala) - empty	46	0	46	2.5%	1.15	2.5%	1.15	48.3
1 x Chilli gobi	163	0	163	2.5%	4.08	2.5%	4.08	171.16
1 x Butter murukku	103	0	103	2.5%	2.58	2.5%	2.58	108.16
4 x Kaju katli	92	0	92	2.5%	2.3	2.5%	2.3	96.6
Item(s) Total	404	0	404		10.11		10.11	424.22
Total Value			404		10.11		10.11	424.22

Amount (in words): Four Hundred Twenty Four Rupees And Twenty Two Paise Only

Amount INR 424.22 settled through digital mode/payment received upon delivery against Order ID: 5186846774
Supply attracts reverse charge : No

For ZOMATO LIMITED (FORMERLY KNOWN AS ZOMATO PRIVATE LIMITED AND ZOMATO MEDIA PRIVATE LIMITED)

Zomato PAN : AADCD4946L
Zomato CIN : L93030DL2010PLC198141
Zomato GST : 32AADCD4946L1ZJ
Zomato FSSAI : 10019064001810

Saimya Chella

Authorised Signatory

GST on Delivery charges collected:

- ✓ **Zomato, Swiggy get notice for Rs 750 crore in unpaid taxes from DGGI;**
- ✓ *DGGI believes that since delivery is a service, Zomato & Swiggy are liable to pay GST on service.*
- ✓ Interpretation of the Company's Tax Consultants :
- ✓ " delivery fee does not come under the purview of revenue as it goes directly to the rider." .

Notification No. 26/2022 – CT dt. 26.12.2022

11. Clarification as regards reporting of restaurant services, value and tax liability etc. in the GST return?
- (a) Detailed reporting method has now been issued vide Notification No. 26/2022-CT dt.26.12.2022 – Amending the CGST Rules, 2017 with respect to Form GSTR-1 (as item No. 21 of the Notification).
- (b) As per Advisory dt. 15.01.2024, introduced Tables 14 and 15 in GSTR-1, w.e.f tax period, Jan 2024.

REPORTING OF OURWARD SUPPLIES - THROUGH E.COM OPERATORS

Sl. No.	DESCRIPTION	SUPPLY Through E.Com u/s. 52	SUPPLY Through E.Com u/s. 9(5)
1.	Type of E.Com operator , example:-	Amazon / Flipkart	Swiggy / OYO/ Make my trip
2.	Whether TCS is applicable	YES	NO
2.	Type of Return filed by E.Com operator	GSTR-8	GSTR-1 & GSTR-3B
3.	Who will raise Invoice to end Customer	Actual Supplier	E.Com Operator
4.	Reporting in GSTR-1 by actual Supplier	At 2 places, viz: 1. Table 4 to 10 ; & 2. Table 14(a)	At 1 place only in GSTR-1: 1. Table 14(b)
6.	Reporting in GSTR-1 by E.com operator	No reporting in GSTR-1; Files GSTR-8, instead.	In Table 15 of GSTR-1.
5.	Where will the actual Supplier report this supply in GSTR-3B	Table 3.1(a)-Outward taxable supplies	Table 3.1.1(ii) -
7.	What is the impact of this supply in AATO	Considered as AATO of the Actual Supplier only and not the E.Com operator.	Considered as AATO of the Actual Supplier only and not the E.Com operator.

DETAILS OF OUTWARD SUPPLY- GSTR 1

TABLES	DETAILS OF SUPPLY (BEFORE CHANGE)
4	TAXABLE-OUTWARD SUPPLIES TO REGD PERSONS.
A	SUPPLIES OTHER THAN RCM & E.COM
B	RCM (OUTWARD SUPPLY)
C	THRU E.COM
5	TAXABLE- INTER STATE SUPPLIES ABOVE Rs. 2.5 L TO UNREGD PERSONS.
A	OUTWARD SUPPLIES OTHER THAN THRU E.COM
B	THRU E.COM
6	ZERO RATED /DEEMED EXPORT (WITH TAX & LUT)
A	EXPORTS (Both with IGST & UNDER Bond /LUT)
B	SEZ (Both with IGST & UNDER Bond /LUT)
C	DEEMED EXPORTS
7	TAXABLE- TO UNREGD PERSONS NET OF DN/CN
A	INTRA STATE (CONSOLIDATED RATE WISE)
B	INTER STATE - INVOICE VALUE UPTO Rs. 2.5 L (RATEWISE)

DETAILS OF OUTWARD SUPPLY- GSTR 1

TABLES	DETAILS OF SUPPLY (AFTER CHANGE)
4	TAXABLE-OUTWARD SUPPLIES TO REGD PERSONS.
A	(Including supplies made through E-com. operator attracting TCS u/s. 52, but excluding supplies attracting tax on reverse charge basis) <i>(Notfn- 26/2022 dt. 26.12.2022)</i>
B	SUPPLIES ATTRACTING RCM [Other than 9(5)] <i>[S.9(5) to go to Table 14]</i>
5	TAXABLE- INTER STATE SUPPLIES OF > 2.5L TO UNREGD PERSONS.
A	Outward supplies [including supplies made through E-com. operator, rate wise] <i>(Notfn- 26/2022 dt. 26.12.2022)</i>
6	ZERO RATED /DEEMED EXPORT (WITH TAX & LUT)
A	EXPORTS (Both with IGST & UNDER Bond /LUT)
B	SUPPLIES TO SEZ (With IGST & UNDER Bond /LUT)
C	DEEMED EXPORTS
7	TAXABLE- TO UNREGD PERSONS NET OF DN/CN
A	INTRA STATE (Consolidated rate wise supplies [including supplies made through E.com operator attracting TCS] <i>(Notfn- 26/2022 dt. 26.12.2022)</i>
B	INTER STATE - INVOICE VALUE UPTO Rs. 2.5 L (RATEWISE) [Consolidated rate wise supplies [including supplies made through E.com operator attracting TCS] <i>(Notfn- 26/2022 dt. 26.12.2022)</i>

Form GSTR-1

[See Rule (59(1))]

Details of outward supplies of goods or services

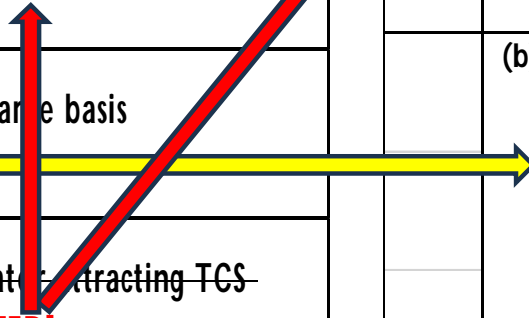
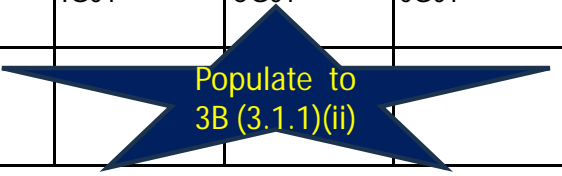
TABLES	DESCRIPTION
4	Taxable outward supplies made to registered persons , other than supplies covered by Table 6
4A.	Supplies other than those [attracting reverse charge (including supplies made through e-commerce operator attracting TCS)]
4B.	Supplies attracting tax on reverse charge basis [Other than 9(5)]
4C.	Supplies made through E-com. operator attracting TCS- (operator wise, rate wise) [OMITTED]

Form GSTR-1

[See Rule (59(1))]

Details of outward supplies of goods or services

14	Details of the supplies made through E-com. operators on which E-com. operators are liable to collect tax under section 52 or liable to pay tax u/s 9(5) [Supplier to report]				
(a)	Supplies on which E.com. operator is liable to collect tax u/s 52 [No taxable value or tax liabilities will be autopopulated from this table to GSTR-3B]				
	GSTIN of E.Com Operator	Net Value of Supplies			
(b)	Supplies on which E.com. operator is liable to pay tax u/s 9(5) [Tax on such supplies shall be paid by the ECO and not by the supplier.]				
	GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST



Form GSTR-1

[See Rule (59(1))]

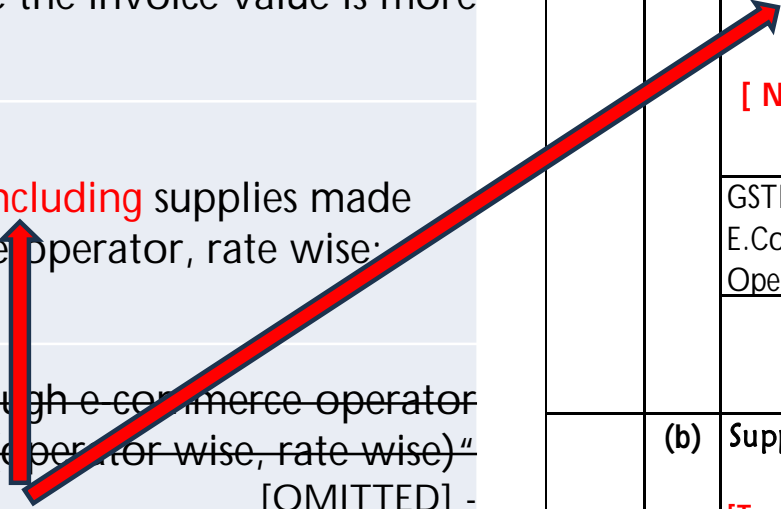
Details of outward supplies of goods or services

TABLES DESCRIPTION

5 Taxable outward inter-State supplies to un-registered persons where the invoice value is more than ₹ 2.5 lakh

5A. Outward supplies **including** supplies made through e-commerce operator, rate wise:

5B. ~~Supplies made through e-commerce operator attracting TCS (operator wise, rate wise) -~~
[OMITTED] -



Form GSTR-1

[See Rule (59(1))]

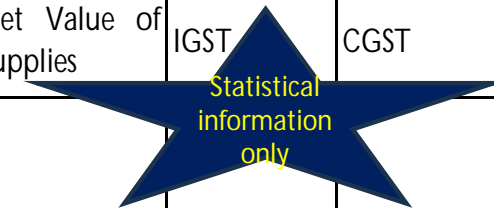
Details of outward supplies of goods or services

14 Details of the supplies made through E-com. operators on which E-com. operators are liable to collect tax under section 52 or liable to pay tax u/s 9(5)
[Supplier to report]

(a) Supplies on which E.com. operator is liable to collect tax u/s 52

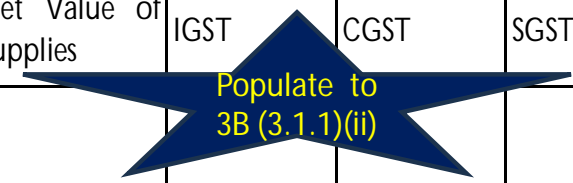
[No taxable value or tax liabilities will be autopopulated from this table to GSTR-3B]

GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST



(b) Supplies on which E.com. operator is liable to pay tax u/s 9(5)
[Tax on such supplies shall be paid by the ECO and not by the supplier.]

GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST



Form GSTR-1

[See Rule (59(1))]

Details of outward supplies of goods or services

TABLES DESCRIPTION

Taxable supplies (Net of debit notes and credit notes) to unregistered persons other than the supplies covered in Table 5

7A. Intra-State supplies -

(1) Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS] **(SUBSTITUTED)**

~~(2) Out of supplies mentioned at 7A(1), value of supplies made through e-commerce Operators attracting TCS (operator wise, rate wise)~~

7B. (1) Inter-State Supplies where invoice value is upto Rs 2.5 Lakh [Rate wise] Consolidated rate wise outward supplies [including supplies made through e-commerce operator attracting TCS. **(SUBSTITUTED)**

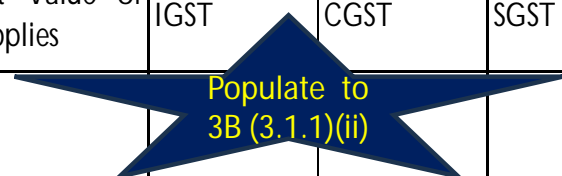
~~(2) Out of the supplies mentioned in 7B (1), the supplies made through e-Commerce Operators (operator wise, rate wise).~~

Form GSTR-1

[See Rule (59(1))]

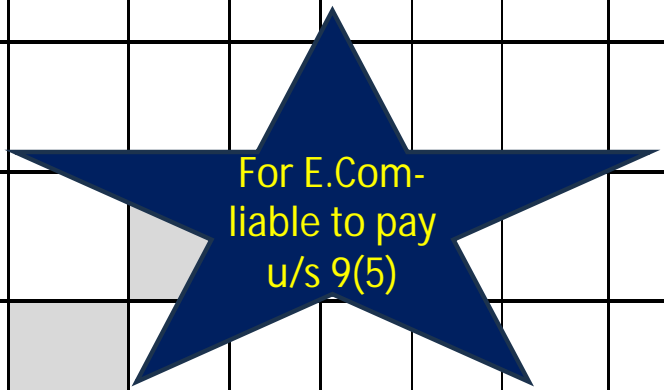
Details of outward supplies of goods or services

14	Details of the supplies made through E-com. operators on which E-com. operators are liable to collect tax under section 52 or liable to pay tax u/s 9(5) [Supplier to report]				
	(a) Supplies on which E.com. operator is liable to collect tax u/s 52 [No taxable value or tax liabilities will be autopopulated from this table to GST 1]				
	GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST
	(b) Supplies on which E.com. operator is liable to pay tax u/s 9(5) [Tax on such supplies shall be paid by the ECO and not by the supplier.]				
	GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST



Form GSTR-1					
[See Rule (59(1))]					
Details of outward supplies of goods or services					
14	Details of the supplies made through E-com. operators on which E-com. operators are liable to collect tax under section 52 or liable to pay tax u/s 9(5) [Supplier to report]				
(a)	Supplies on which E.com. operator is liable to collect tax u/s 52 [No taxable value or tax liabilities will be autopopulated from this table to GSTR-3B]				
	GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST
			For Supplier - Statistical		
(b)	Supplies on which E.com. operator is liable to pay tax u/s 9(5) [Tax on such supplies shall be paid by the ECO and not by the supplier.]				
	GSTIN of E.Com Operator	Net Value of Supplies	IGST	CGST	SGST
			Populate to 3B (3.1.1)(ii)		

Form GSTR-1									
[See Rule (59(1))]									
Details of outward supplies of goods or services									
15	Details of the supplies made through E-com. operators on which E-com. Operator is liable to pay tax u/s 9(5). [E.com. Operator to report]								
Type of supplier	Type of Recipient	GSTIN of supplier	GSTIN of recipient	Doc. No.	Doc. Date	Rate	Value of supplies made	Tax Amount	Pos
Registered	Registered								
	Un-Registered								
Un-Registered	Registered								
	Un-Registered								



14 - Supplies made through E-Commerce Operators

HELP ⓘ



Liabale to collect tax u/s 52 (TCS)

Liabale to pay tax u/s 9(5)

There are no records to be displayed.

BACK

ADD RECORD

14 - Supplies made through E-Commerce Operators - u/s 52 (TCS) - Add Details

• Indicates Mandatory Fields

GSTIN of e-commerce operator •

Enter GSTIN

Trade/Legal Name •

Net value of supplies (₹) •

Integrated tax (₹) •

Central tax (₹) •

State/UT tax (₹) •

Cess (₹)

BACK

SAVE

14 - Supplies made through E-Commerce Operators - u/s 9(5) - Add Details

• Indicates Mandatory Fields

GSTIN of e-commerce operator •

Enter GSTIN

Trade/Legal Name •

Net value of supplies (₹) •

Integrated tax (₹) •

Central tax (₹) •

State/UT tax (₹) •

Cess (₹)

BACK

SAVE

15 - Supplies U/s 9(5) - B2B - Add Details



• Indicates Mandatory Fields

Deemed Exports

SEZ Supplies with payment

SEZ Supplies without payment

Supplier GSTIN/UID *

Enter Supplier GSTIN/UID

Supplier Name *

Recipient GSTIN/UID *

Enter Recipient GSTIN/UID

Recipient name *

Document number *

Document date *

DD/MM/YYYY



Total value of supplies made (₹) *

POS ⓘ *

32-Kerala



Supply type

Intra-State

Item details

Rate (%)	Taxable value (₹) *	Amount of Tax		
		Central tax (₹) *	State/UT tax (₹) *	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				

15 - Supplies U/s 9(5) - B2C - Add Details



• Indicates Mandatory Fields

Supplier GSTIN/UIN •

Enter Supplier GSTIN/UIN

Supplier Name •

POS ⓘ •

32-Kerala

Taxable value (₹) •

Supply type

Intra-State

Rate •

5

Central tax (₹) •

0.00

State/UT Tax (₹) •

0.00

Cess (₹)

0.00

BACK

SAVE

15 - Supplies U/s 9(5) - URP2B - Add Details



• Indicates Mandatory Fields

Deemed Exports

SEZ Supplies with payment

SEZ Supplies without payment

Recipient GSTIN/UIN •

Enter Recipient GSTIN/UIN

Recipient name •

Document number •

Document date •

DD/MM/YYYY



Total value of supplies made (₹) •

POS ⓘ •

32-Kerala



Supply type

Intra-State

Item details

Rate (%)	Taxable value (₹) •	Amount of Tax		
		Central tax (₹) •	State/UT Tax (₹) •	Cess (₹)
0%				
0.1%				
0.25%				
1%				
1.5%				
3%				
5%				

15 - Supplies U/s 9(5) - URP2C - Add Details



• Indicates Mandatory Fields

POS ⓘ •

32-Kerala

Taxable value (₹) •

Supply type

Intra-State

Rate •

5

Central tax (₹) •

0.00

State/UT Tax (₹) •

0.00

Cess (₹)

0.00

BACK

SAVE

3.1.1 Details of supplies notified under section 9(5) of the CGST Act, 2017 and corresponding provision in IGST/UTGST/SGST Acts

Help ?

Description	Total Taxable Value(₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	CESS (₹)
(i) Taxable supplies on which electronic commerce operator pays tax u/s 9(5) [to be furnished by electronic commerce operator]	0.00	0.00	0.00	0.00	0.00
(ii) Taxable supplies made by registered person through electronic commerce operator, on which electronic commerce operator is required to pay tax u/s 9(5) [to be furnished by registered person making supplies through electronic commerce operator]	0.00				

Temporary arrangement vide Cir. 167 was – Supplier to show in “exempt supply” in Table 8 of GSTR-1; and Table 3.1(c) in GSTR-3B;

Now gets auto-populated from Table 14(b)

CANCEL

CONFIRM

ITC REVERSALS – PRESENTATION IN TABLE 4 (B) OF FORM GSTR – 3B, AFTER AMENDMENT

(B) Reversals in GSTR-3B - BEFORE

Details	Integra ted tax	Central Tax	State / UT Tax	Cess
(1) As per Rules 42 & 43 of CGST Rules	Changed as →			
(2) Others	Changed as →			
(C) Net ITC Available (A)–(B)				
(D) Ineligible ITC	Changed as →			
(1) As per Section 17(5)	Changed as →			
(2) Others	Changed as →			

(B) Reversals in GSTR-3B - AFTER

Details	Integra ted tax	Central Tax	State / UT Tax	Cess
(1) As per Rules 38, 42, 43 & S. 17(5)				
(2) Others	Eg: (i) Rule 37 – 180 days non-payment. (ii) S 16(2)(b)-Material in transit-Invoice received. (iii) S.16(2)(c)- Non-payment of tax by supplier			
(C) Net ITC Available (A)–(B)				
(D) Other Details				
(1) ITC reclaimed- reversed in Table 4(B)(2) earlier				
(2) Ineligible u/s.16(4) and restricted due to PoS.				

Thank You



CA. Soman NL

“Everyday may not be wonderful, but there is something wonderful in every day.”