MVAT Audit Report Form 704

Basics, Part 1 & 2

by

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at

WIRC of ICAI at BKC, Mumbai

Put your Mobile on Silent Mode

VAT AUDIT in MAHARASHTRA effective from 1 Apr 2005 (Sec.61, Rule 65, 66 & 17A of MVAT Law)

1. **Audit under diff. laws:**
   Companies Act since 1956, Income Tax Act since 1985, MVAT Act since 2005
2. Dealer, whose **turnover of sales including interstate stock transfers OR turnover of purchases** exceeds Rs. **1 Crore** in any year, is liable for VAT Audit. (Rs. 60 lakhs upto FY 2012-13 & Rs. 40 lakhs upto FY 2009-10); Turnover limits apply to **Liquor License holders** from FY 2013-14 & onwards
3. Vat audit **compulsory for PSI Units**, irrespective of any turnover
4. Vat Audit **not required for** Dept. of Union Govt. or any State Govt., Local Authorities, Railways & Mah. State Road Transport Corpn (MSRTC).
5. **Online filing** of **Complete Report** of such audit, in **Form e-704**
6. **Audit of Books of account** of Dealer **by CA** (Chartered Accountant or Cost Accountant)
   --**Report & Certify** the prescribed Particulars
   --**Verify** correctness of Tax Liability
   --**Advise** to pay Shortfall or claim Refund

AUDIT REPORT FURNISHING (Sec. 61 & Rule 66)

1. Dealer shall **upload e-Audit Report** within **9.5 mths**. of year end i.e. for FY 2015-16, on or before **15 Jan 2017**;
2. **Physical filing of** Letter of Submission, e-acknowledgement copy & Part-I, duly signed by Dealer & Vat Auditor, by **25 Jan 2017** with Nodal Officer / DC, Desk Audit Cell, Mumbai or JC VAT (Adm) for Other than Mumbai. **(Inst # 29 & 30)**
3. **Proviso** to Sec.61(2) **deleted from 26-6-2014**: which provided that **for beyond control reasons,** the Due Date of 15 Jan is extended till 15 Feb
4. **Penalty** may be levied @ 0.1% of Total Sales, if **audit report not filed in time** [Sec. 61(2)]
5. **Penalty** may be levied @ 0.1% of Total Sales, if dealer has **knowingly furnished incomplete or arithmetically inconsistent report** [Sec. 61(2A) from 1 May 2011]
   - fill up appropriately all items, certifications, tables, schedules & annexure
6. Default in filing report, without sufficient cause: Dealer faces **Simple imprisonment** upto 6 months, with fine [Sec. 74(3)(m)];
   - **Manager of business (Sec.19)** may be deemed to be guilty [Sec. 74(6)]

Vat Audit Report form e-704

1. **Instructions** for Filling up Form e-704; **Order of filling Form**
2. Part 3: **Annexures A to K** (Tax credit-TDS Certificates, Setoff details, Financial Ratios, CST Forms, Sales & Purchase Data)
3. Part 3: **Schedule I to VI (Auto picked** certain data from Annexures)
4. Part 2- **General Information** of Dealer & Business Activities
5. Part 1- **Certification, Notes, Qualifications,** Remarks, Computation Tables (7 Tables), & Final Recommendation by Auditor, Appeal/Reference filed by Dept & pending before Court, Date & Sign of Vat Auditor
   (**Auto picked** certain data from Schedules & Annexures)
6. **Letter/Statement of Submission by Dealer-**
   Auditor's recommendations Whether accepted… or Reasons for non-acceptance & **Details of payments made, if any, based on Auditor's recommendation**

Imp. General Instructions as given with Form e-704

- Mandatory e-filing of Audit Report in Form e-704 from FY 2008-09, **Downloading Latest Templates from Dept. Website**

Inst. # 40: Fill up Annexures, then Schedules, then Part II, then Part I & lastly Statement of Submission of e-Form 704; Certain fields are auto filled

Inst. # 3: Enclose only required documents; However, enclosing Financials & Tax Audit Report done away with.

Inst. # 27: Attach Trial Balance of Mah. in case of Multi State Activities- Inst. not deleted, though Encl done away with.

Inst. # 33 to 37: All Fields be filled up, either by Data or NA or '0'.

…Imp. GENERAL INSTRUCTIONS for Form 704….

Inst. # 33 to 37: Part 1 & 2 : Mandatory for all dealers;
Part 3 - only applicable Schedules & Annexure be filled up which are linked with type of Return applicable (Inst. # 4)

Inst. # 5: Instructions for Return filing, apply to Schedules of Report.

Inst # 28: Where prescribed documents are not made available or are insufficient & incomplete, then compute Tax Liability as per Law.

Inst # 22: Differential Tax Liability for Pending declarations / certificates gets reflected at:
Part-1, Para 4, Table # 2 & 3, at Last Row….
Whether Auditor shall advise to pay or dealer to pay??

…Imp. GENERAL INSTRUCTIONS for Form 704…

Inst # 25: "Letter of Submission" by Dealer mentioning acceptance of Auditor's recommendation or non-acceptance with reason.

Inst # 32: Auditor's visit is Mandatory at Principal POB or Place for carrying on Major Business Activities

- Auditor's Sign & Seal on every page of Report including Annexure.
- Refer 'Instructions Sheet' given with vat audit report on Dept. Website

Documents to be Verified during Audit

I. Local Sales :

1. Customer Purchase Order Copy or Confirmation of sales order or contract / agreement
2. Dispatch Evidence…. Say challan/LR/RR
3. Sale Invoice….. Tax Inv/Bill
4. Payment receivable/received
5. Ledger account of Customer

Note: Acquaint yourself with the Schedule Entries,
ensure that tax is paid at correct rates

Documents to be Verified during Audit

II. Interstate Sales:

1. Customer Purchase Order Copy or Confirmation of sales order or contract / agreement
2. Dispatch Evidence…. Say challan/LR/Waybill/RR/AWB
3. Sale Invoice….. Tax Inv/Bill
4. Payment receivable/received
5. Ledger account of Customer
6. Form 'C' *{Under Rule 12(1) of CST Act},* if sale under Form 'C' (Verify CST TIN, WEF dt., All required info completely filled, Annexure & Form, duly stamped and Signed)
7. Consequence of Form 'C' not received/receivable

Documents to be Verified during Audit

III. Interstate Stock Transfer under Form 'F' *{Under Rule 12(5) of CST Act}*:

1.Dispatch Evidence…. Say challan/LR/RR

2.Stock Transfer Memo

3.Form 'F'

4.Consequence of Form 'F' not received/receivable

Note: a. The movement of goods should not be occasioned as a result of an order with the branch, else it would be deemed as interstate sale.

b. To work out setoff retention u/R 53(3), also corresponding purchase details of stock transfer is required

Documents to be Verified during Audit

IV. Sale to SEZ customer under Form 'I' *{Under Rule 12(11) of CST Act}*:

1.Customer Purchase Order Copy

2.SEZ certificate copy in the name of customer with validity of period or extension letter for period validity

3.Dispatch Evidence…. Say challan/LR/RR

4.Sale Invoice

5.Payment receivable/received

6.Ledger account of Customer

7.Consequence of Form 'I' not received/receivable

Documents to be Verified during Audit

V. Sale in course of export under Form 'H' *{Under Rule 12(10) of CST Act}*:

1.Customer Purchase Order Copy

Note: Customer's PO should contain the details of Export Order recd by them: Export order no. & date, place of export.... Copy of export order??

2.Dispatch Evidence…. Say challan/LR/RR/Way Bill

3.Sale Invoice

4.Form 'H'

5.Export Evidence

6.Payment receivable/received

7.Ledger account of Customer

8.Consequence of Form 'H' not received/receivable

Documents to be Verified during Audit

VI. Sale in Transit u/s 6(2):

1.Customer Purchase Order Copy

2.Sale Invoice

3.LR copy (courier receipt is not valid) duly endorsed

4.Form 'C' *{Under Rule 12(1) of CST Act}* from customer

5.Form 'E-I/E-II' *{Under Rule 12(4) of CST Act}* from supplier

6.Payment receivable/received

7.Ledger account of Customer

8.Consequence of 'Pair of Forms' not received/receivable

Documents to be Verified during Audit

VII. Export:

1. Customer Purchase Order Copy
2. Bill of Export /A.R.E-1
3. Packing List
4. Sale Invoice
5. Bank Remittance
6. Ledger account of customer

Documents to be Verified during Audit

VIII. High Seas Sale / Sale in course of Import:

1.Customer's Enquiry

2.Quotation

3.Customer (HSS Buyer) Purchase Order Copy specifying foreign supplier & goods specification

4.Purchase Order copy raised on foreign Supplier specifying goods & customer PO reference

5.Import Invoice

6.Packing list

7.Certificate of Origin

8. Bill of lading when goods arriving by sea

Documents to be Verified during Audit

VIII. High Seas Sale / Sale in course of Import :

9.Cargo Arrival Notice Copy (CAN copy)

10.High Seas Sale agreement copy – duly signed by buyer as well as seller

11.Airway Bill & Delivery Order Duly endorsed in favor of HSS buyer when goods arriving by air

12.Letter to customs by seller – acknowledged copy

13.Letter to customs by buyer – acknowledge copy

14.Sale Invoice

15. Details of payments received & ledger account

16.Bill of Entry (in name of HSS buyer / importer??)

17. Customs Duty paid challan copy

Documents to be Verified during Audit

IX. Interstate Purchases:

1. Purchase Invoice
2. LR copy
3. Details of Payments made (say bank statement)
4. Ledger account of Supplier

X. Import Purchases:

1. Purchase Invoice
2. Packing List
3. Airway Bill / Bill of Lading / LR
4. Bill of Entry & Customs Duty paid challan copy
5. Payment details & Ledger account of Supplier

Part1-Audit & Certification

1. Name of the company, TIN No. under VAT & CST Act.

1(A). Tax Audit conducted under Income Tax Act – Name of the Auditor & Date of the Report.

or

1(B). Audit conducted under Other Laws.

or

1(C). If Accounts not audited under Other Law, report as such. (Instr.# 6)

*Maintenance of Books of A/c, Sales Tax related records…preparing Financial Statements.. and Data providing– Responsibility of Dealer.

Part1-Audit & Certification contd…..

Para 2(A). Verified tax liability of Dealer.

Para 2(A) Table1 –

1. Periodicity of returns to be filed? M / Q / H / A
2. Returns periodicity proper? (Trade Cir. # 26T dt. 1-10-09: Periodicity of Returns for F.Y. 2009-10 **or as per website?)**

Yes		No	

3. Stock Register maintained?s
4. Period of returns verified under Audit?
5. Returns verified under VAT Act ? TDS Return Form 424? CST ?

Para 2(B): Auditors Certification w.r.t:

a. Obtained all information & explanations for Audit.
b. Instructions for preparing Audit Report followed. Relevant Schedule & Annexure given. Applicable Schedules/Annexure are...
c. Books of Account, ST Records, Invoices, Documents, maintained are sufficient for computation of VAT & CST & Sales & Purchase T.O. determined includes all transactions.
d. The period under Audit involves no issue where for similar facts Tribunal Order was issued against the Revenue & the Dept filed a Ref/Appeal against the same….Refer Table # 7 at Part 1.

Part1-Audit & Certification contd…..

e. Adjustments to Sales & Purchase T.O. are supported by Documents & Entries in Books.

Sampling; Test Checks; Conclusions;

f. Goods return, discounts & other DN/CN, deductions from Sales are supported by necessary Documents.

g. Classification of Turnover of Sales qua Vat Rates/ Composition Tax is correct.

h. Purchases supported by Tax Invoice. Effect of goods return & other deductions made are supported by documents. Computation of Setoff is proper. **(Cross Check on Website with Hawala/Non-filers/Short-filers…..Effect on setoff claim & Report)**

i. Sales against the declarations / certificates: ALL Such Forms are produced before me, Verified by me & are in conformity of the provisions related thereto?

* Report Pending Forms at Annexure H & I.

j. CQB computed as per Law.

Part1-Audit & Certification contd…..

k. Record of Receipts & dispatches of goods are correct & maintained properly.

l. Tax Invoices issued for Sales are as per Law.

m. Bank Statements examined & are fully reflected in Books.

(Refer list of Bank A/cs reported at Table L of Part 2)

n. Visited Principal POB / Main POB of Dealer & Dealer conducts business from declared POBs. (Inst # 32)

o. Exercised due professional care in Auditing the Business. Based on Observations of Business Processes and Practices, Stock of Inventory and Books of A/c Maintained, I fairly conclude that –

-Dealer deals in commodities shown in Part-2.

-ST Records reflects True & fair view of Volume & Size of Business.

p. Goods purchased by SEZ Unit is used in the said Unit.

Part1-Audit & Certification contd…..

Para 3: Report Negative Certification/ Disclaimer/ Qualifications, for any Clause from (a) to (p) of Para 2B, giving reasons: (Inst. # 7) (e-reporting @.....)

e.g For 2B(a): For certain transactions, all information/ explanation- not received or Trial Balance not available.

e.g For 2B (h): Suppliers: Hawala/Non-filers/Short-filers

e.g For 2B (i): All CST Forms verified- Test checked.

e.g For 2B (k): Records of goods received/ dispatched- proper & correct?

e.g For 2B(m): All Bank Statements verified & fully reflected in Books- Test checked certain entries.

e.g For 2B(o): ST records reflect true & fair view of volume & size of business

Part1-Audit & Certification contd…..

Para 5: Material remarks/ qualifications & negative certification having impact on Tax Liability be reported here, with reasons (Inst # 7):

a) Sales of Capital Assets were not included while filing Returns resulting in Tax liability of Rs. -----

b) License fees received for allowing use of Trademark/ Patent were not included while filing Returns resulting in Tax liability of Rs. -----

c) Certain purchases not supported by Tax Invoice, resulting in reduction of set-off.

d) Set-off reduced U/R 53( ) or set-off not eligible U/R 54( ).

e) Pending TDS Certificate for WC for Rs.------

f) Difference in Sales/ Purchases compared with records as per Customs/ Excise……(Inst. # 10)

Part 1 Pt.4 – Summary of Computation of Tax & Advise

TABLE-2 UNDER MVAT ACT, 2002

Sr. No.	Particulars	Amount as per Returns (Rs.)	Amount as determined after Audit (Rs.)	Difference (Rs.)
i)	GTO of Sales (including taxes & T.O. of Non-Sales Transactions like Branch Transfers/ Consignment Transfers and job work charges			Audit – Ret =
ii)	Less:- Total allowable Deductions			
iii)	Balance NTO liable for Tax			
iv)	Tax leviable under the MVAT			
v)	Excess Mvat Collection			
vi)	**Less:** Credits available on account of following:			

Part 1 - TABLE-2 (contd..)

(a) Set-off claimed:				
(b) MVAT Paid (ANNEXURE-A)(including interest & RAO)				
(c) Vat TDS as per Certificates (Annexure C)				
d) Any other _____ (please specify)				
vii)	Total credits [(a) to (d) above] available			
viii)	Add/Less : Any other (please specify)			
ix)	Total amt payable/ refundable			
x)	Less: Total Amt of deferred tax			
xi)	Less: Refund adjusted for payment of tax under the CST Act			
xii)	Less: Excess Credit carried forward to subsequent tax period			

Part 1 - TABLE-2 (contd..)

xiii)	Less : Refund already granted to dealer			
	Total Amount Payable/ Refundable.			
i)	Add: Interest u/s 30(2)			
ii)	Add: Interest u/s 30(4)			
xiv)	Total amt payable/ refundable			
xv)	Differential tax liability for non-production of declaration/ certificate as per Annexure - H			

Part 1 - TABLE-3
Under CST ACT, 1956

Sr. No.	Particulars	Amount as per Returns (Rs.)	Amount as determined after Audit (Rs.)	Difference (Rs.)
i)	GTO of Sales (as per Sch. VI)			
ii)	Less:- Total Deductions available			
iii)	Balance NTO liable for Tax			
iv)	CST leviable under the CST Act, subject to production of declarations listed in Annexure I			

Part 1 - TABLE-3 (contd..)

v)	(a) Less: Amt of deferred tax			
	(b) CST Paid (ANNEXURE-B)(including interest & RAO)			
	(c) MVAT refund adjusted (if any)			
vi)	**Add/Less** : Any other (Please specify)			
vii)	Balance of tax payable/ Refundable)			
viii)	**Add:** (a)Interest U/s 9(2) read with **Section 30(2)** of MVAT Act. (b)Interest U/s 9(2) read with **Section 30(4)** of MVAT Act.			
ix)	**Total Dues Payable /Refundable**			

Part 1 - TABLE-3 (contd..)

x)	**Excess CST Collection**			
xi)	**Differential CST Liability for want of declaration as worked out in Annexure I (Pending CST Forms including Form H for Interstate Sales)**			

Part 1 - TABLE-4
CQB AVAILED by PSI Units
(Exempted Units u/r 78)

Sr. No.	Particulars	Amt as per Returns (Rs.)	Amt as Determined after Audit (Rs.)	Difference (Rs.)
i)	Under the MVAT Act			
ii)	Under the CST Act			
	TOTAL			

Part 1 - TABLE 5
Main Reasons for additional Dues or Refund(Tax and interest thereon) (Inst # 37: Give Material reasons for Difference)

Sr No	Reasons additional Dues (Tax & Interest thereon)	Additional Dues	
		VAT	CST
1.	Difference in Taxable Turn-over		
2.	Disallowance of Branch/ Consignment Transfers		
3.	Disallowance of Inter-state sales or Sales u/s 6 (2) of CST Act.		
4.	Disallowance of High-seas Sales		

Part 1 – TABLE 5

Reasons for additional Dues and Refund (Tax and interest thereon) (contd…)

5.	Additional Tax liability on account of Non-production of Declarations and Certificates.		As accepted by Dealer to pay Differential Tax which is not part of Annexure I
6.	Computation of Tax at Wrong rate		
7.	Excess claim of Set-off or Refund.		
8.	Disallowance of other Non-admissible claims. (Please Specify) (a) e.g Credit Note for Discount/ GR not allowable (b)_____ (c)_____		
9	TOTAL DUES PAYABLE / Refundable		
10	Interest payable (from due date of Return to the date of Audit) Whether it is interest u/s 30(2) or 30(3) ?		
11	TOTAL AMOUNT PAYABLE OR REFUNDABLE		

Part 1 – Pt. 6. Dealer has been recommended under MVAT / CST to:-

i. Pay Additional Tax liability of Rs.-------(Rupees ---), or
ii. Pay back excess refund recd of Rs. ---(Rupees --), or
iii. Claim additional refund of Rs.-----(Rupees ---), or
iv. Reduce the claim of refund by Rs. ----- (Rupees --), or
v. Reduce tax liability by Rs. ------ (Rupees ----------), or
vi. Revise closing balance of CQB by Rs.--- (Rupees ----)
vii. Pay interest under-section 30(2) Rs……Rs……..
viii. Pay interest under-section 30(4) Rs……Rs……..

- Whether to Revise Return or only to pay tax?
- **Revise Return u/s 20(4)(b) within 30 days of due date of furnishing vat audit report i.e. for FY 2015-16 after Vat Audit, revised return due date is 15 Feb 2017; Revision only once)**

(Inst. # 25/31: Dealer may accept such advise, Partly or Fully as mentioned in 'Letter of Submission', giving reason)

Part 1 – Pt 7: Tabulate details of Reference/Appeal filed by the Dept against Tribunal's Order if similar issue is involved in Auditee's case- few examples

Issue	Reference/Appeal No	Name of Dealer
1. Freight on sales side not taxed	APP.154/1998 Rectification Appl. No.68/ 2001 dt. 31.5.2003	Parle Products Ltd.
2. High sea sales based on Airway Bill & Delivery Order	S.A. 435/1991 dt. 9.2.1996	Mahindra & Mahindra Ltd.
3. Whether the Electrical contract executed is a construction contract & eligible for lower tax rate?	S.A.434/07 dt. 16.12.2011	Gammon India Ltd.
4. License of plant & mach is not a lease, so not liable to sales tax	S.A. 91/1997 dt. 18.09.1999	Maharashtra Soya Inds. Ltd

Part 1 – Auditor's Certification:

- Auditor's Sign, Name, Memb #, Name of Firm, Firm Regn #, Address, Email id, Mobile & Land Line Tel #.
- Enclosures (Stat Audit Report, Tax Audit Report, B/s & P&L, Trial Bal of Mah): Removed, however, the Auditor should take the same for his use

Audit Report - Part 2 – General Information of Dealer & Business

A. General Information:
   1. Email id of Dealer:
   2. Mobile & Landline of Dealer:
   3. PAN No.
   4. Name of Dealer as per RC
   5. Trade Name
   6. Address (incase of change only)
   7. Additional POB's Address (incase of change only)

B. Related information under other Acts:
   1. Profession Tax RC No., (New ….Digits)
   2. Effective date & whether **tax paid as per Returns?**
   3. Profession Tax EC No. (New ….Digits)
   4. Effective date of PT EC

Part 2-C. Related information under other Acts (contd.):

5. Whether Tax Paid for PT EC?
6. Luxury Tax R.C. No.
7. Returns filed under Luxury Tax Act? Payment as per Returns?
8. Entry Tax RC No.
9. Sugarcane Purchase Tax RC No
10. Eligibility Certificate Number for PSI Unit.
11. Entitlement Certificate Number for PSI Unit.
12. Excise Control Code Number (ECC)
13. Import Export Code Number.(IEC)
14. Service Tax Registration No.

Part 2-General Information of Dealer & Business contd….

C. Business Related information:
   a. Whether Separate Books maintained for divisions?
   b. Identity of Division or unit
D. Business Activity
E. Commodities dealt in – 5 Major commodities
F. Address where account books are kept; manually/ electronic record, server at other place
   a. Name & Version of Accounting Software used.
   b. Change in Accounting software?
G. Major Changes & its description for:
   i. Stock Valuation method?
   ii. Accounting System?
   iii. Product line?
   iv. New Business Activity?
   v. Other changes?

Part-2 General Information of Dealer & Business contd….

H. Nature of business: Mfg / Importer / Restaurant / …
I. Constitution of business : Prop. / Firm / Co. / …
J. Working Capital ……. Rs. ……(in Lakhs)
K. Activity Codes…refer next slide…..
L. Name of Banker, Branch BSR No./Address, Account no. – for all bank accounts maintained during the Year.

Part-2 (K) - General Information of Dealer & Business contd….

Activity Code for Top 6 activities based on Sales Turnover (27T/ 1-10-09)						Activity Description	Sales Turn Over	Tax (Rs.)
	Inst # 11: To classify commodities on the lines of economic activities based on International Standard Industries Classification- refer www.mahavat.gov.in (69 PDF Pages) Trade Cir. # 27T dt. 1-10-09 Para 3 (vii): 4 digit classification adopted for primary, secondary and tertiary sectors.							

Part-2 (K) - General Information of Dealer & Business contd….

Activity Code for Top 6 activities based on Sales Turnover (27T/ 1-10-09)						Activity Description	Sales T.O.	Tax Rate	Tax (Rs.)
		1	0	3	0	Processing of Fruits & Veg.			
		1	1	0	4	Mfg. Softdrink (12.5%) incl. ICE (C-50 @ 4%)			
		1	2	0	0	Mfg. Tobacco Prod. Biris/Snuff (A-45A(b) @ 0%), Panmasala @ 12.5%, Cigar (D-12 @ 20%)			

Part-2 (K) - General Information of Dealer & Business contd….

Activity Code for Top 6 activities based on Sales Turnover (27T/ 1-10-09)						Activity Description	Sales T.O.	Tax Rate	Tax (Rs.)
		4	7	8	9	Retail Sale Via Stalls & Markets			
		4	7	9	1	Retail Sale Via Internet			
		5	6	1	0	Restaurants & Mobile Food Service			
		4	5	1	0	Wholesale & Retail Sales of New/Used Motor Vehicles			
		7	7	1	0	Renting of Motor Vehicles, With or W/o Driver			

e-filing of Vat Audit Report Refer Inst # 33 to 41

Trade Cir. 27T / 01.10.09

Separate Instructions on the web-site

E-template regularly updated

Upload sooner…..

e-filing of Vat Audit Report

Annexure, Schedules, Part I

Fields tried to be linked

Validation of Annex & Form

E-acknowledgment: To be signed by CA and Dealer

To be submitted with Part I

e-filing of Vat Audit Report

Hard copy to dealer: Print as per e-template?

Fields of tax etc. auto calculated

Statement of Submissions by dealer accepting or objecting recommendation of Vat Auditor; If accepted then details of payments & revision of Returns; If not accepted then to give reasons for same

Reference Material

MVAT & CST Act, Rules & Notifications, Trade Circulars, DDQs: Publications, MST News, Website

MVAT Audit Guide by WIRC

Rulings by MSTT, High Courts & Supreme Court: Website, STC, VST, STR, etc

* Best Wishes for Vat Audit *

THANK U All…..

CA Deepak Thakkar

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