

BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY

UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017

Order No. 31/2022

Date of institution 02.03.2021

Date of Order 24.06.2022

In the matter of:-

1. Shri Raveendra Reddy, R/o 4204, Vasavi Brindavanam, Moti Nagar, Hyderabad, Telangana- 500018.
2. Director General of Anti-Profitteering, Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s MYK Laticrete India Pvt. Ltd., Leela Gopal Towers, Fourth Floor, Road No. 12, Banjara Hills, Hyderabad, Telangana- 500034.

Respondent

Quorum:-

1. Sh. Amand Shah, Technical Member & Chairman
2. Sh. Pramod Kumar Singh, Technical Member
3. Sh. Hitesh Shah, Technical Member

Present:-

1. None for the Applicants.
2. None for the Respondent.

Order

1. The present report dated 26.02.2021 has been received from the Applicant No. 2 i.e. the Director General of Anti-Profitteering (DGAP) after a detailed investigation under Rule 129(6) of the CGST Rules, 2017. The brief facts of the present case are that the Applicant

No. 1 had filed an application under Rule 128 of the CGST Rules, 2017 and alleged that the Respondent, i.e. M/s MYK Laticrete India Pvt. Ltd., had resorted to profiteering in respect of supply of the products manufactured and sold by the Respondent, where the applicable GST rate was @18% w.e.f. 01.07.2017 compared to total pre-GST tax rate applicable i.e. Excise duty @12.5% and VAT @14.5%. The Applicant No. 1 also alleged that the Respondent had not passed on the benefit of reduction of rate of tax to the consumers by way of commensurate reduction in base price of the products manufactured and sold by him as stipulated in Section 171 of the CGST Act, 2017.

2. In the DGAP's Report dated 26.02.2021, it was inter-alia submitted that:-

- (i) On receipt of the reference from the Standing Committee on Anti-profiteering, a Notice under Rule 129 of the Rules was issued by the Director General of Anti-profiteering on 01.07.2020, calling upon the Respondent to reply as to whether he admitted that the benefit of rate reduction and additional ITC available, had not been passed on to the recipients by way of commensurate reduction in price and if so, to *suo-moto* determine the quantum thereof and indicate the same in his reply to the Notice as well as to furnish all documents in support of his reply. Vide the said Notice, the Respondent was also given an opportunity to inspect the non-confidential evidences/information which formed the basis of the said Notice, during the period 13.07.2020 to 15.07.2020. However, the Respondent did not avail of the said opportunity. The Authorised Representative of the Respondent requested to provide a copy of the complaint filed by the Applicant No. 1. However, the same was not provided to the Respondent as details sought were held confidential by the Applicant No. 1.
- (ii) Vide letter dated 07.02.2021, the Respondent had submitted that the details being supplied by the Respondent must not be shared with any other party and kept confidential in terms of Rule 130 of the CGST Rules, 2017. The period covered by the current investigation was from 01.07.2017 to 30.06.2020.

(iii) The statutory time limit to complete the investigation was 02.12.2020, which was extended up to 31.03.2021 by virtue of Notification No. 35/2020-Central Tax dated 03.04.2020, Notification No. 55/2020-Central Tax dated 27.06.2020, Notification No. 65/2020-Central Tax dated 01.09.2020 and Notification No. 91/2020-Central Tax dated 14.12.2020 issued by Central Government under Section 168A of the CGST Act, 2017, wherein, it was provided that "any time limit for completion or compliance of any action, by any authority, had been specified in, or prescribed or notified under section 171 of the said Act, which falls during the period from the 20th day of March, 2020 to the 30th day of March, 2021, and where completion or compliance of such action had not been made within such time, then, the time-limit for completion or compliance of such action, shall be extended up to the 31st day of March, 2021."

(iv) In response to the Notice dated 01.07.2020 and various reminders and summons, the Respondent replied vide letters/e-mails dated 07.08.2020, 11.08.2020, 07.09.2020, 14.10.2020, 27.11.2020, 23.12.2020, 15.01.2021 and 16.02.2021. The reply of the Respondent was summed up as follows:-

(a) That he was engaged in manufacturing of various products related to tile and stone installation and maintenance industry, which included a wide range of adhesives, grouts, waterproofing, stone care products and wall putty. Manufacturing facilities of the Respondent were located in Telangana (2), Tamil Nadu (1) and Rajasthan (1). These products were sold by the Respondent through various channels including dealers and distributors. Additionally, the Respondent was also engaged in trading of some goods, the portion of which was very small as compared to manufacturing activity.

(b) That a list of products dealt by the Respondent pre-GST and post-GST as bifurcated into manufacturing and trading was tabulated in Table-1 below:

Table-1

Particulars	Reference	Manufactured Goods	Traded Goods	Total	Remarks
Total no. of products dealt by the Respondent in pre-GST era	(A)	582	18	600	
Products included in (A) but not sold in pre-GST era	(B)	68	3	71	Out of Anti-profiteering purview since these products were not sold during the period April – June 2017
Products discontinued in GST, i.e. w.e.f 01 July 2017	(C)	11	-	11	Out of Anti-profiteering purview since these products were not sold in post-GST regime
Products in GST era in which Respondent was dealing which existed in pre-GST era also	(D = A-B-C)	503	15	518	In SKUs terms, there were total 86 SKUs
Products launched after 01 July 2017 and dealt by Respondent in post-GST in addition to products listed in (D)	(E)	119	5	124	Out of Anti-profiteering purview since these products were not sold in pre-GST regime

- (c) That on the manufactured goods, the ITC available to the Respondent primarily was of Excise Duty, VAT and Service Tax in the pre-GST era, and the same was available in the post-GST period also. However, on traded goods CENVAT credit of Excise Duty was not allowed in the pre-GST era.
- (d) That the details of tax rate applicable on 518 products was as tabulated in Table-2 below:

Table-2

Particulars	Manufactured Goods	Traded Goods	Total
Products in GST era in which Respondent was dealing which existed in pre-GST era also	503	15	518
Products whose rate was 28% w.e.f. 01 July 2017	490	1	491
Products whose rate was 18% w.e.f. 01 July 2017	13	14	27

- (e) That the Respondent offered two types of discounts to his dealers/distributors (1) Mutually agreed discount, which was mentioned on the invoice itself and (2) Post sale discount by way of Credit Note.
- (f) That in the pre-GST era, on manufactured goods, Excise Duty @12.5% on a portion of MRP was levied and VAT at applicable rate in the State (mostly 14.5%) was charged by the manufacturer. In the post-GST period, out of a total 503 products manufactured by the Respondent the applicable GST rate on 490 products was 28% w.e.f. 01.07.2017 and on remaining 13 products, GST rate was reduced to 18%.
- (g) That during pre-GST period, the rate of tax on trading goods, i.e. VAT @14.5% was levied, whereas in post-GST regime, the tax rate increased to 18%/ 28%. Thus, the rate of tax applicable on traded goods increased w.e.f. 01.07.2017.
- (h) That the Respondent requested to compute the profiteering on "rate price" rather than discounted price, as there were different discounts to the different distributors, which were offered by the Respondent and thus, these cannot be compared pre and post-GST for ascertaining profiteering. The Respondent relied upon the decision of this Authority itself in the matter of Kerala State Screening Committee on Anti-profiteering vs. Asian Paints Ltd.
- (v) The DGAP has also informed that vide the aforementioned letters/e-mails, the Respondent submitted the following documents/information:
- (a) List of GSTIN registrations in 15 States and ISD certificate.
- (b) Invoice-wise details of outward supplies of the 490 manufactured products for the period 01.04.2017 to 30.09.2017, on which GST @28% was applicable from 01 July 2017 (on sample basis).

- (c) Total Invoice-wise details of outward supplies of the 13 manufactured products for the period 01.04.2017 to 30.06.2020, on which GST @18% was applicable from 01 July 2017.
 - (d) Purchase details of traded good on which excise duty was cost for the period April, 2016 to June, 2017 and Invoice wise details of outward taxable supplies of such traded goods for the period from 01.07.2017 to 30.06.2020.
 - (e) Invoice-wise details of outward supplies of the traded goods for the period 01.06.2017 to 30.09.2017, on which GST @28%/ 18% was applicable from 01 July 2017 (on sample basis)
 - (f) Financial Statements for the period 2017-18 and 2018-19.
 - (g) Sample Copies of invoices issued during the period.
 - (h) Rate List of 86 SKUs' (518 products) maintained by the Respondent (for Telangana manufacturing Plant) for the period pre and post 30.06.2017.
- (vi) The DGAP has also stated that the Respondent had submitted that the details being supplied by the Respondent i.e. rate list, invoice wise sales data etc. must not be shared with any other party and kept confidential in terms of Rule 130 of the CGST Rules, 2017, since they were related to crucial information about the Respondent's business operations and might affect his position/ standing in the market, if such data was shared with any other party/ person.

3. The DGAP has further stated that:-

- (i) The reference received from the Standing Committee on Anti- profiteering, various replies of the Respondent/Applicant No. 1 and the documents/evidences on record were scrutinised by him. The main issues for determination were:
 - (a) Whether the rate of GST on the impacted products supplied by the Respondent was reduced w.e.f. 01.07.2017,
 - (b) Whether there was any additional benefit of ITC that was available to the Respondent on account of introduction of GST,

and if so, whether the Respondent passed on the benefit of such reduction in GST rate or availability of ITC to the recipients, in terms of Section 171 of the CGST Act, 2017.

- (ii) As regards the issue of reduction in the rate of GST, the DGAP submitted that the Central Government, on the recommendation of the GST Council, had levied 28% tax on the HSN 32141000 vide S. No. 24 of Schedule- IV to Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 and 18% GST on the HSN 38244090 vide S. No. 97 of Schedule - III to Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017. Further, for the goods traded by the Respondent under HSN 39259090 vide S. No. 110 of Schedule- III to Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017, GST applicable was 18%.
- (iii) The Respondent was engaged in manufacturing as well as trading activities. In the pre-GST regime, on the sale of manufactured goods, Excise Duty @12.5% on a portion of MRP was levied and VAT at applicable rate in the States, was levied. The applicable tax rate was illustrated in Table-A below:

Table-A

S. No.	Particulars	Factors	Pre-GST
1	Invoice No. and date	A	9310302427 dated 03.04.2017
2	Description of Goods	B	Lataprimer Interior - 10 Ltrs
3	MRP	C	Rs. 1108/-
4	Rebate on MRP	D	35%
5	Rate Value including excise duty	E	Rs. 675/-
6	Excise Duty paid	F	Rs. 90.03/-
7	VAT @5%	G=5% of E	Rs. 33.75/-
8	Total Invoice Value	H=E+G	708.75
9	Total Tax	I=G+F	Rs. 123.78/-
10	Total Taxable Value	J=H-I	Rs. 584.97/-
11	Total applicable rate of tax	K=J/E*100	21.16%

Thus, from the above table, the DGAP submitted that the rate of tax increased from 21.16% to 28% post GST. Thus, the products which fall under this category, where the rate of tax increased from 21.16% to 28% post-GST implementation, were out of the purview of investigation.

The Respondent had submitted, sales data of such 18 other products (on sample basis) to the DGAP, where the rate of tax applicable in pre-GST era ranged from 18% to 25% (depending on the VAT rate applicable and MRP of the products), that increased to 28% with introduction of GST. Thus, provisions of Section 171 were not applicable on sale of such goods.

From the outward supply of the goods, as submitted by the Respondent, the DGAP submitted that there were 490 such products which were dealt by the Respondent in the post-GST era.

- (iv) The Respondent's reliance on the judgement of the Authority in the matter of Kerala State Screening Committee on Anti-profiteering vs. Asian Paints Ltd., to consider rate price rather than transaction value for computation of profiteering, was not correct, as the transaction value was the base value (taxable value) upon which all the taxes was levied and paid to the Government. Therefore, to pass on the benefit of any rate reduction in terms of Section 171 of the CGST Act, 2017, the Supplier had to reduce the base value commensurately. It was also mentioned by the DGAP that the facts and circumstances of one case might be different from others, and were thus, incomparable.
- (v) As regards the profiteering on account of reduction in rate, for the manufactured goods where cumulative tax rate was reduced to 18% on account of introduction of GST, the Respondent was simply required to keep the same base prices (excluding pre-GST taxes i.e. VAT and Central Excise) and charge the revised rate of tax i.e. GST. On going through the sales data submitted by the Respondent, the DGAP also noted that the Respondent had not maintained the same base price, and had thus indulged in profiteering. In order to compute the profiteering, DGAP had considered the average base price for the period from 01.04.2017 to 30.06.2017 and compared the same with actual base price for the post-GST period. The Methodology adopted by the DGAP was explained with the help of an illustration. In the case of a particular product i.e., "L1776 - Grout Admix Plus - 5 Ltrs", sold in Telangana State during the period 01.04.2017 to 30.06.2017 (pre-

GST period) was taken and the average base price (after discount and before pre-GST taxes) was obtained on dividing the total taxable value (Excluding taxes) by total quantity of this item sold during this period. The average base price of this item was then compared to the actual selling price of the same item sold during post-GST period i.e. during 01.07.2017 to 30.06.2020, as illustrated in the Table-'B' below:

Table-'B' (Amount in Rupees)

Sl. No.	Description	Factors	Pre-GST (01.04.2017 to 30.06.2017)	Post-GST (01.07.2017 to 30.06.2020)
1.	Product Description	A	L1776 - Grout Admix Plus - 5 Ltrs (10LXCFL1776-5L)	
2.	State	B	Telangana	
3.	Average base price (excluding Excise Duty)	C	2,50,565	
4.	Total quantity of item sold	D	195	
5.	Rate of GST	E		18%
6.	Commensurate Selling price (post GST period) (excluding GST)	F	1,285	
7.	Invoice No.	G		9100118499
8.	Invoice Date	H		07.07.2017
9.	Total quantity (as per invoice indicated in G)	I		4
10.	Total Invoice Value (excluding GST)	J		27,800
11.	Actual Selling price per unit (post rate reduction) (excluding GST)	K=J/I		6,950
12.	Excess amount charged of Profiteering	L=K-F		5,665
13.	Total Profiteering (excluding GST)	M=L*I		22,660
14.	Total Profiteering (including GST)	N=M*(1+E%)		26,739

The DGAP claimed that from the above table, it was clear that the Respondent did not reduce the selling price commensurately of the "L1776 - Grout Admix Plus - 5 Ltrs". By keeping the same base price and charging the reduced rate of tax, when the GST rate was introduced vide Notification No. 1/2017 Central Tax (Rate) dated 28.06.2017 w.e.f. 01.07.2017 and hence profited an amount of Rs. 26,739/- on a particular invoice during the period 01.07.2017 to 30.06.2020 and thus the benefit of reduction in GST rate was not passed on to the recipients by way of

commensurate reduction in the price, in terms of Section 171 of the CGST Act, 2017. On the basis of above calculation as illustrated in table- 'B' above, profiteering in case of all impacted goods of the Respondent had also been arrived in similar way. The Respondent had also submitted that he sold the goods to his dealers located in each state who in turn sell goods to end consumers and the price for dealer in one state might differ from the price of another dealer in another state. Therefore, the profiteering had been computed by considering each state as a separate category. Following the similar methodology, the total profiteering amount on account of reduction in rate of tax, comes out to Rs. 1,15,96,899/-

- (vi) Apart from the manufacturing activity, the Respondent was also engaged in trading activity. It was pertinent to note that during the pre-GST period, the Respondent was not eligible to take the credit of the Central Excise Duty paid on the traded goods and the same was embedded in the cost. But, in the post-GST period, the Respondent was eligible to take credit of the GST paid on the traded goods. Thus, the Respondent received the benefit of the ITC in the post GST period. This additional benefit of ITC also needed to be passed on by the Respondent by way of commensurate reduction in prices. The Respondent had informed the DGAP that, generally, he was engaged in the trading of 13 kinds of items. But, during the period April 2016 to June 2017, he dealt with one item, namely "TROWEL ECON-7 - 1 N". From the data submitted by the Respondent, the DGAP claimed that he had not reduced the base price commensurately. Thus, the Respondent had not passed on the benefit of ITC to the recipients, in terms of Section 171 of the CGST Act, 2017. To arrive at the amount of profiteering, the average base price of this item during pre-GST period (from 1.4.2016 to 30.6.2017) was compared with the actual selling price of the same item sold during post-GST period (from 01.07.2017 to 30.06.2020) by the DGAP. The illustration was shown in the Table-'C' below:

Table-C

S. No.	Particulars	Factors	Pre-GST	Post-GST
1	Product description	A	TROWEL ECON-7 - 1 N	
2	Total quantity purchased during the period	B	250	
3	Total taxable Value	C	8,719	
4	Base price (including cost of Excise Duty)	D=C/B	34.88	
5	Rate of Excise Duty/ GST	E	12.5%	18%
6	Commensurate base Price post-GST	F=D*(1-E)	30.51	
7	Invoice No and date	G		9190014306 Dt 17.07.2017
8	Per Unit Selling Price (Excluding GST)	H		65
9	Profiteering per Unit	I=H-F		34.49
10	Total Quantity sold	J		2
11	Total profiteering (Excluding GST)	K=I*J		68.98
12	Total profiteering (Including GST)	L=K*(1+E)		81.40

Thus, the DGAP claimed that for this particular invoice, on account of additional benefit of ITC, the Respondent profited to the tune of Rs. 81.40/-. Following this methodology, the DGAP calculated the total profiteering amount arrived at on account of benefit of additional ITC, that worked out to Rs. 2,37,088/-.

- (vii) The issue that remained was the determination and quantification of profiteering by the Respondent for failing to pass on the benefit of the additional ITC and reduction in the rate of GST on the goods supplied by the Respondent to his recipients, in terms of Section 171 of the CGST Act, 2017. The DGAP concluded that on the basis of aforesaid pre- GST and post- GST rates and the invoice wise/item wise details of outward taxable supplies (other than zero rated, nil rated and exempted supplies) of the impacted products during the period 01.07.2017 to 30.06.2020, as furnished by the Respondent, the amount of net higher sales realization due to increase in the base prices of the impacted goods, despite the reduction in the GST rate/ availability of ITC the profited amount came to Rs. 1,18,33,987/- (Rs. 1,15,96,899 /- for the manufactured goods and Rs. 2,37,088/- for the traded goods). The details of the computation are also submitted by the DGAP. The said profited amount had been arrived at by comparing the average of the base prices of the goods sold during the period 01.04.2017 to 30.06.2017 with the actual invoice-wise base prices of such goods sold during the period 01.07.2017 to 30.06.2020. The excess GST so collected from the recipients, was

also included in the aforesaid profiteered amount as the excess price collected from the recipients also included the GST charged on the increased base prices.

- (viii) As per the outward sales data submitted by the Respondent, the DGAP claimed that all the transactions of the Respondent were B2B customers. Therefore, each of the customers was identifiable. Therefore, the profiteered amount was required to be returned to all such recipients.
- (ix) In this case, the allegation of profiteering against the Respondent that he had not passed on the benefit of reduction of rate of tax and additional ITC available, to the consumers by way of commensurate reduction in the prices of the products manufactured and sold by him was correct as the Respondent had increased the base prices (excluding tax) of the goods manufactured/ traded and sold by him although there was a reduction in the rate of tax after the introduction of GST w.e.f. 01.07.2017 and benefit of additional ITC available to him. From the details furnished as mentioned above, the DGAP claimed that the base prices of the goods manufactured and sold/traded by the Respondent were increased after 01.07.2017. Thus, by increasing the base prices of the goods consequent to the introduction of GST, the commensurate benefit of implementation of GST was not passed on to the recipients. The total amount of profiteering covering the period 01.07.2017 to 30.06.2020 was Rs. 1,18,33,987/- (Rs. 1,15,96,899/- for the manufactured goods and Rs. 2,37,088/- for the traded goods).
- (x) The DGAP has reported that as aforementioned, the present investigation computed the profiteering covering the period 01.07.2017 to 30.06.2020. Profiteering, if any, for the period post 30.06.2020 had not been examined.
- (xi) The DGAP in his report dated 26.02.2021 concluded that, in view of the aforementioned findings, Section 171(1) of the CGST Act, 2017, requiring that "any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices",

had been contravened by the Respondent "M/s. MYK Laticrete" amounting to Rs. 1,18,33,987/- (Rs. One Crore Eighteen Lacs Thirty Three Thousands Nine Hundred and Eighty Seven only in the present case.

4. The above Investigation Report was received by this Authority from the DGAP on 02.03.2021 and was considered in its sitting held on 04.03.2021 and Notice dated 09.03.2021 was issued to the Respondent and the Applicant No. 1 directing them to explain why the Report dated 26.02.2021 furnished by the DGAP should not be accepted and liability of the Respondent should not be fixed for violating the provisions of Section 171 of the CGST Act, 2017.
5. In response to the above said Notice, the Respondent has filed his submissions vide letter dated 24.03.2021, received on 25.03.2021, that is summarised as follows :-
 - (a) That as per the nature of commodity being dealt by the Respondent, prices/rates of the goods sold by the Respondent were driven highly by market forces and were majorly dependent upon demand-supply factor. Thus, cost of the product or tax rate applicable thereon was not a major factor while determining prices of his product which was highly market driven. However, the Respondent submitted that he did not accept the findings of the DGAP made vide his Report dated 26 February 2021, however, being an honest and responsible taxpayer & law compliant and also to avoid any litigation and to buy peace of mind, the Respondent proposed to return the amount alleged to be profiteered to recipients, as might be finally determined by this Authority vide its Final Order.
 - (b) That the findings of the DGAP vide his Report dated 26.02.2021 were not tenable. 'Rate price' must be considered while computing profiteering instead of transaction value as alleged in DGAP's report dated 26 February 2021. The Respondent further submitted that DGAP, vide Para 13 of his Investigation & Findings in the Report dated 26.02.2021, had rejected Respondent's submissions to adopt 'rate price' as correct basis/comparison to compute profiteering of the Respondent. In

this regard, he submitted that there were following rates of commodity sold by the Respondent-

- MRP, say Rs. 1,000/- which was maximum retail price of commodity, required to be declared as per the relevant Act and above which said commodity could not be sold.
- Rate price, say Rs. 800/- which was the actual price on which goods were sold by the Respondent to his customers;
- Transaction Value, after deducting Discount* given to recipient which was shown in the invoice itself, say Rs. 600 (Rs. 800 of Rate price less discount Rs. 200); and
- Net effective sale price, after deducting Discount given to the recipient post sale in the form of issuance of credit note(s), say Rs. 550 (Rs. 600 transaction value less Rs. 50 post-sale discount by way of Credit note).

*The value of this discount given to dealer/distributor and mentioned in the invoice itself, varied from transaction to transaction and was a mutually agreed discount which was based on several factors, like, quantity of product sold, distributor/dealer to whom product was sold, area in which such product was sold, etc.

- (c) That the DGAP had computed profiteering on Transaction Value, i.e. a value derived after deducting discount given to the recipient at the time of sale and mentioned in the invoice from the 'rate price'. Whereas, the correct basis of comparison for base price pre-GST and post-GST should be 'rate price' rather than transaction value as adopted by the DGAP since rate price was a uniform price applicable to all the recipients as made applicable by the Respondent. Whereas, transaction value was the value which was highly variable since it was computed after deducting discount value which depends on various factors, like, customer to whom goods were sold, quantity of goods sold, area in which goods were being sold, etc.
- (d) That adopting 'transaction value' was not the correct basis of comparison since it was not a uniform price rather a variable price based on various factors and

adopting such a price as rate for comparison would lead to computing profiteering based on discounts offered by the Respondent pre-GST and post-GST regime. In this regard, the Respondent has placed reliance on this Authority's decision in the matter of Kerala State Screening Committee on Anti-Profitteering v. Asian Paints Ltd., cited in MANU/NT/0027/2018 wherein this Authority adopted the 'rate-price' (before discount price) for comparison and computing profiteering, if any.

- (e) That Profiteering had also been computed for excess GST charged by the Respondent and deposited with Government exchequer. The Respondent has claimed that the DGAP vide Para 16 of his Report dated 26.02.2021 had observed that "the excess GST so collected from the recipients, was also included in the aforesaid profited amount as the excess price collected from the recipient also included the GST charged on the increased base price". Accordingly, whatever profiteering has been computed by the DGAP had been increased by the applicable GST rate to compute profiteering on account of excess GST charged by the Respondent from customers. In this regard, the Respondent submitted that whatever GST had been charged in excess by him from his customers, as alleged to be recovered as amount of profiteering, had been duly deposited by the Respondent with Government treasury on regular intervals and was not retained by the Respondent. Therefore, such amount, which represents GST portion should not be alleged to be profited by the Respondent and ordered to be recovered, as such amount was already deposited with Government treasury. The Respondent further stated that, even if, amount of excess GST charged by him and deposited with Government exchequer had to be regarded as amount of profiteering by the Respondent and recovered in pursuance thereof, he claimed that refund to that extent which represents GST portion should be allowed to the Respondent by way of express mention in this Authority's final order.
- (f) That the penalty proposed to be levied under sub-section (3A) of Section 171 of the Act was introduced/ inserted by the Finance (No. 2) Act, 2019, w.e.f. 01 January 2020 and reads as-

“(3A) Where the Authority referred to in sub-section (2) after holding examination as required under the said sub-section comes to the conclusion that any registered person had profiteered under sub-section (1), such person shall be liable to pay penalty equivalent to ten per cent of the amount so profiteered:

Provided that no penalty shall be leviable if the profiteered amount was deposited within thirty days of the date of passing of the order by the Authority.

Explanation For the purposes of this section, the expression “profiteered” shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of ITC to the recipient by way of commensurate reduction in the price of the goods or services or both.”

The Respondent further claimed that when a sub-section containing penalty clause had been inserted in the Act w.e.f. 01.01.2020 only, question of levy of penalty for the profiteering prior to such date, if any, does not arise. Thus, he submitted that no penalty must be levied on profiteering for the period 01 July 2017 to 31 December 2019.

- (g) That to gain peace of mind and to avoid litigation, the Respondent had agreed to make the payment of alleged profiteered amount as might be determined by this Authority vide its Final Order, the Respondent wished not to exercise his option of personal hearing.

6. The Respondent's submissions dated 24.03.2021 were forwarded to the DGAP to file his clarifications under Rule 133(2A) of the CGST Rules, 2017. The DGAP made his Clarifications dated 11.06.2021 which are summarised as follow:-

- (a) That the transaction value was the base value (taxable value) upon which all the taxes were levied and paid to the Government. Therefore, to pass on the benefit

of any rate reduction in terms of Section 171 of the CGST Act, 2017, the Supplier had to reduce the base value commensurately.

Also, the Respondent's reliance on NAA's decision in the matter of Kerala State Screening Committee on Anti-profiteering vs. Asian Paints Ltd. was not correct, as the facts and circumstances of this case were different from the case quoted by the Respondent and were thus, incomparable.

- (b) That Profiteering had also been computed for excess GST charged by the Respondent and deposited with Government exchequer. The excess GST so collected from the recipients, was also included in the aforesaid profiteered amount as the excess price collected from the recipients also includes the GST charged on the increased base price.

Further, it was submitted that due to increase in base price, the customer had to bear not only the increased base price but also the GST levied on such increased base price. Hence, the same was incorporated by the DGAP for the purpose of calculation of profiteering amount. This methodology adopted by DGAP was consistent & uniform in all his reports involving allegation of profiteering in similar cases and had been upheld by the NAA. The Respondent had collected profiteered amount in the form of excess price and GST on it. As the additional GST amount was a part of profiteered amount, it could not be removed. Therefore, the contention of the Respondent that the GST portion should not be alleged to be profiteered by the Respondent was incorrect.

7. The above clarifications of the DGAP were supplied to the Respondent to file his rejoinder. Consequently, the Respondent filed his rejoinder dated 14.07.2021 which is summarised as follow :-

- (a) That the Respondent, being honest tax payer and to avoid litigation and peace of mind, undertook to return the amount alleged to be profiteered to recipients, as

may be finally determined by this Authority vide its Final Order. The Respondent had no further comment or clarification.

- (b) That "Rate Price" must be considered for computing profiteering instead of "Transaction Value". The Respondent further claimed that the Rate Price was same for transactions whereas Transaction value was different for each transaction and was mutually agreed discount which was based on several factors, like quantity of product sold, dealer/distributor to whom product sold, etc. The Respondent has stated that in present matter, the DGAP had computed profiteering on Transaction value whereas correct basis of calculating profiteering was on price. The Respondent did not have any further comment or clarification on same issue.
- (c) That Profiteering had also been computed for excess GST charged by Respondent and deposited with Government Exchequer. The Respondent submitted that the GST collected on alleged increased base price had already been deposited with Government Exchequer periodically. However, recovering the same from Respondent would be unfair as this would lead double payment of GST to the Government Exchequer as well as returning to the customer. He further claimed that even if amount of excess GST charged by Respondent had to be regarded as amount of profiteering and recovered pursuant thereof, he submitted that refund to the extent which represents GST portion should be allowed to the Respondent by way express mention in the Authority's Final Order.

8. Further proceedings in the matter could not be completed by this Authority due to lack of required quorum of Members in the Authority during the period from 29.04.2021 till 23.02.2022, and the minimum quorum was restored only w.e.f. 23.02.2022 and hence, the matter was taken up for proceedings vide Order dated 23.03.2022 and the Respondent and the Applicant No. 1 were granted hearing through video conferencing on 23.03.2022.
9. The Personal Hearing in the matter was scheduled to be held on 23.03.2022. However, the Respondent vide his submissions dated 10.03.2022 had submitted that he did not wish to exercise the option of Personal Hearing since he had already made his submissions and

further re-iterated his previous submissions. Consequently, hearing was closed vide Order dated 23.03.2022.

10. We have carefully considered the Report filed by the DGAP, all the submissions and the documents placed on record and the arguments advanced by the Respondent. It is clear from the plain reading of Section 171(1) of the CGST Act, 2017, that it deals with two situations:- one related to the passing on the benefit of reduction in the rate of tax and the second pertaining to the passing on the benefit of ITC. As regards the issue of reduction in the rate of GST, it is pertinent to mention that the Central Government, on the recommendation of the GST council, had levied 28% tax on the HSN 32141000 vide S. No. 24 of Schedule IV to the Notification No. 01/2017-Central Tax (Rate) dated 28.06.2017 and 18% GST on the HSN 38244090 vide S. No. 97 of the Schedule III to the above mentioned Notification. Further, for the goods traded by the Respondent, under HSN 39259090 vide S. No. 110 of the Schedule III to the same Notification, GST applicable was 18%. Now, the issues to be decided by the Authority are as under:-

(a) Whether there was any violation of the provisions of Section 171 of the CGST Act, 2017 in this case?

(b) If yes, then what was the quantum of profiteering?

11. Section 171 of the CGST Act provides as under:-

(1) *"Any reduction in rate of tax on any supply of goods or services or the benefit of ITC shall be passed on to the recipient by way of commensurate reduction in prices."*

Section 171 (1) of CGST Act, 2017 provides that any reduction in the rate of tax on any supply of goods or services or benefit of input tax credit should be passed on to the recipient by way of commensurate reduction in prices. This Authority constituted under section 171(2) of the said Act is mandated to examine whether input tax credits availed by any registered person or the reduction in the tax rate have actually resulted in the commensurate reduction in the prices of goods or services or both supplied by him. Rule 127 of the CGST Rules, 2017 empowers the Authority to determine as to whether any reduction in the rate of tax on

any supply of goods or services or benefit of input tax credit has been passed on to the recipient by way of commensurate reduction in prices; and to identify the registered person who has not passed on the benefit of reduction in the tax rate or the benefit of the input tax credit to the recipient and to order, inter-alia, reduction in the prices or return to the recipient of an amount equivalent to the amount not passed on by way of commensurate reduction in the prices along with interest.

12. From the Table – A on pre-page, it is gathered that the rate of tax had increased from 21.16% to 28% post-GST in respect of some goods. There were such 491 other products where the rate of tax applicable in pre-GST era ranged from 18% to 25%, that increased to 28% with introduction of GST. In respect of 27 products manufactured or traded by the Respondent, the effective GST rate was 18%.
13. Further, the Authority finds that as per the DGAP's Report, in pre-GST era, there were 490 such manufactured products on which the rate of consolidated tax (i.e. CENVAT/Central Excise + VAT) applicable was 18% to 25% Ad-valorem i.e. less than 28% and the applicable rate of tax increased to 28% Ad-valorem with introduction of GST. Thus, the provisions of Section 171 of the CGST Act, 2017 are not applicable on supply of such goods. Further, there was reduction in the rate of tax applicable on only 13 manufactured goods and 14 traded goods in the GST-regime as per the DGAP's Report and its Annexures (i.e. in comparison to the consolidated tax rate of tax i.e. CENVAT/Central Excise + VAT applicable in pre-GST regime). It is also noted that the Respondent had not dealt in 13 of such 14 traded goods on which the rate of tax was decreased in post-GST regime. Hence, the DGAP has calculated profiteering in respect of 13 manufactured goods and 01 traded goods (on which rate of tax was decreased with the introduction of GST) in which the Respondent has dealt post GST.
14. The Authority finds that, the Respondent's contention to consider rate price rather than transaction value for computation of profiteering is not sustainable as the

transaction value is the base value (taxable value) upon which all the taxes are levied and paid to the Government. Therefore, to pass on the benefit of any rate reduction in terms of Section 171 of the CGST Act, 2017, the Supplier has to reduce the base value commensurately.

15. The Respondent has contended that profiteering has also been computed for excess GST charged by him and the same has been deposited with the Government exchequer. In this regard, the Authority finds that, due to increase in base price, the customer had to bear not only the increased base price but also the GST levied on such excess value. Such amount needs to be included while determining the profited amount. The Authority finds that, this methodology adopted by the DGAP has been consistent and uniform in all investigations in similar cases. The Respondent has collected the additional GST amount in the form of excess price and GST on it. As the additional GST amount is a part of the profited amount, the contention raised by the Respondent in this regard is not tenable.
16. The Respondent has also contended that sub-section containing penalty was inserted in the Act w.e.f. 01.01.2020, hence, no penalty should be levied on the profiteering for the period from 01.07.2019 to 31.12.2019. The Authority finds that, the period of investigation is from 01.07.2017 to 30.06.2020 and the clause for penalty was already inserted well before the date of completion of the present investigation. Hence, it is evident from the above narration of facts that Respondent has denied the benefit of tax reduction to the customers in contravention of the provisions of Section 171 (1) of the CGST Act, 2017 and he has thus committed an offence under Section 171 (3A) of the above Act and therefore, he is liable for imposition of penalty under the provisions of the above Section with effect from 01.01.2020 onwards for the amount profited. These provisions came into effect from 01.01.2020 i.e. penalty equivalent to ten per cent of the profited amount will be imposed upon him for the amount profited after 01.01.2020. However, no penalty shall be leviable if the profited amount is deposited within thirty days of the date of passing of the order by the Authority.

17. The Respondent has not raised any other objection to the quantification of profiteered amount of Rs. 1,18,33,987/- (including the goods traded) calculated in the DGAP Report dated 26.02.2020, a copy of which was provided to them. Further, the Respondent vide his submissions dated 14.07.2022 has agreed to return the profiteered amount to the recipients as finalized by the Authority in its Final Order.
18. For the reasons mentioned hereinabove and in the given facts and circumstances and also stated position of law, we find no reason to differ from the Report of the DGAP and we therefore agree with the findings of the DGAP that the provisions of Section 171 of the CGST Act 2017 have been contravened in this case and the Authority determine the profiteered amount at Rs. 1,18,33,987/- (Rs. 1,15,96,899/- for the manufactured goods and Rs. 2,37,088/- for the traded goods) under the provision of Rule 133 (1) of the CGST Rules.
19. Based on the above facts, the profiteered amount is determined as Rs. 1,18,33,987/- . Accordingly, the Respondent is directed to reduce his prices commensurately in terms of Rule 133 (3) (a) of the CGST Rules, 2017. As per the outward sales data submitted by the Respondent, it is gathered that all the transactions of the Respondent are B2B customers. Therefore, each of the customer is identifiable. Hence, we order that the profiteered amount of Rs.1,18,33,987/- shall be passed on/refunded along with interest @18% (from the date of receipt of the profiteered amount by the Respondent up till the date of passing on/refund of such profiteered amount to the recipients) by the Respondent as per Annexure-A and B to this Order within a period 3 months from the date of this order.
20. The concerned jurisdictional CGST/SGST Commissioner is directed to ensure compliance of this Order. It may be ensured that the benefit of rate reduction and ITC has been passed on to each recipient as per this Order along with interest @ 18% as prescribed under Rule 133(3)(b) of the CGST Rules, 2017. In this regard an advertisement of appropriate size to be visible to the public may also be published in minimum of two local Newspapers/vernacular press in Hindi/English/local language

with the details i.e. Name of Respondent – M/s MYK Laticrete and amount of profiteering so that the concerned recipients can claim the benefit of ITC, if not passed on. Recipients may also be informed that the detailed NAA Order is available on this Authority's website www.naa.gov.in. Contact details of concerned Jurisdictional CGST/SGST Commissioner may also be advertised through the said advertisement.

21. The concerned jurisdictional CGST/SGST Commissioners shall submit a Report regarding compliance of this Order to the Authority and the DGAP within a period of 4 months from the date of receipt of this order.
22. The Hon'ble Supreme Court in Miscellaneous Application no 21 of 2022 in MA 665 of 2021 in Suo moto Writ Petition (C) No. 03/2020 vide its Order dated 10.01.2022 has directed that:-

** I. The order dated 23.03.2020 is restored and in continuation of the subsequent orders dated 08.03.2021, 27.04.2021 and 23.09.2021, it is directed that the period from 15.03.2020 till 28.02.2022 shall stand excluded for the purposes of limitation as may be prescribed under any general or special laws in respect of all judicial or quasi-judicial proceedings.*

II. Consequently, the balance period of limitation remaining as on 03.10.2021, if any, shall become available with effect from 01.03.2022.

III. In cases where the limitation would have expired during the period between 15.03.2020 till 28.02.2022, notwithstanding the actual balance period of limitation remaining, all persons shall have a limitation period of 90 days from 01.03.2022. In the event the actual balance period of limitation remaining, with effect from 01.03.2022 is greater than 90 days, the longer period shall apply.

IV. It is further clarified that the period from 15.03.2020 till 28.02.2022 shall also stand excluded in computing the periods prescribed under Section 23(4) and 29A of the Arbitration and Conciliation Act, 1996, Section 12A of the Commercial Courts Act, 2015 and provisos (b) and (c) of Section 138 of the Negotiable Instruments Act, 1881 and any other laws, which prescribe period(s) of limitation for instituting proceedings, outer limits (within which the court or tribunal can condone delay) and termination of proceedings.

Hence, this Order passed today is within the limitations prescribed by Rule 133(1) of the CGST Rules, 2017.

23. A copy of this order be supplied, free of cost, to the Applicants, Respondent and CGST/SGST Commissioners Telangana for necessary action. File of the case be consigned after completion.

Encls: Annexures A (Page 1 to 26) and B (Page 1 to 4) List of recipients with details of determined profiteered amount.

Sd/-
(Amand Shah)
Technical Member & Chairman

Sd/-
(Pramod Kumar Singh)
Technical Member

Sd/-
(Hitesh Shah)
Technical Member



Certified Copy


(Dinesh Meena)
Secretary, NAA

F. No. 22011/NAA/36/MYK Laticrete/2021
Copy To:-

6024 - 6026

Dated: 24.06.2022

1. M/s MYK Laticrete India Pvt. Ltd., Leela Gopal Towers, Fourth Floor, Road No. 12, Banjara Hills, Hyderabad, Telangana – 500034
2. Sh. Raveendra Reddy, R/o 4204, Vasavi Barindavanam, Motinagar, Hyderabad, Telangana - 500018.
3. Directorate General of Anti-Profiteering, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
4. Chief Commissioner of Central Goods & Service Tax, Hyderabad zone GST Bhavan, I. B. Stadium road, basheer bagh, Hyderabad, Telangana - 500 004.
5. NAA website.
6. Guard file.

Annexure-A	
Name of Customer	Total
A City Enterprises - VWSD	13917.82
A I Ceramics - NSD	18394.15
A K Agencies - HSD	555.76
A K Traders - TGSD	101.21
A M Traders - Jaipur	65.89
A N Trading Company - LSD	66.37
A One Ashiana - LSD	587.53
A P Traders - HSD	147.20
A R Builders - KOSD	5099.17
A R Electrical House - Vizag	216.90
A R Enterprises - INSD	192.87
A S TECHNOFORCE - NSD	10568.91
A T K Build Mart - KSD	1110.31
A V Tiles - Vizag	1157.49
A V Tiles & Sanitary - KSD	608.94
A&A Enterprises - HSD	35042.42
A Periyathambi Chettiar Firm - OSD	5422.41
A Periyathambi Chettiar Firm - TSDC	3896.21
A S Creations - OSD	53730.54
A+ Enterprise - OSD	186.40
AAA Galleries - USDL	444.49
Aadi Ceramic - OSD	17322.34
Aadi Lakshmi Enterprises - HSD	495.00
Aaditya Bath - Jaipur	61.16
Aakar Stones Private Limited - Jaip	8863.21
Aanya International - ASD	5001.16
Aarav Constructions - HSD	3579.58
Aarti Chemicals - PSD	6659.16
Aarushi Enterprises - HSD	909.33
Aashinwad Traders - OSD	3915.77
Aashiwal Bath Collection - Jaipur	1115.68
Aashiyana Decor - Jaipur	33019.09
Aashiyana Enterprises - USD	11173.85
ABC Buildwares(India) Private Limit	3474.87
ABC BuildWares(India)Pvt Ltd- KSD	9045.34
Abcom Sanitary Ware - BSD	1566.82
Abhisar Engineering Pvt Ltd - OSD	2.40
ABM Techno Serve - Jaipur	22681.32
ABS Egg Works - USD	542.64
ACME Products Pvt Ltd	1094.19
Adampur Traders - OSD	418.19
Adhesives & Packaging Co - HSD	1046.10
Adhisakthi Agency - OSD	2252.16
Aditi Marble & Tiles - OSD	683.53
Aditya Trading Co. - OSD	9322.48
Advance DGE Corporation - BSD	10345.82
Advent Marbles & Sanitarywares - KS	1933.71
Adya Trading - OSD	375.44
Aerobaa Bath Gallery - LSD	2362.13
Agarwal Marble & Ceramic - Jaipur	1949.91
Agarwal Marble Co. - OSD	683.49
Agarwal Marbles - Jaipur	3781.31
Agarwal Marbles & Tiles - OSD	8699.65
Agarwal Pipe Industries - OSD	19396.26
Agarwal Sanitary & Paint Store - Ja	1000.95
Agarwal Traders - USD	1985.45
Aggarwal & Co - USD	7488.08
Aggarwal Bath Concepts Pvt Ltd - US	470.30
Aggarwal Cement & Sanitary Store	2550.02
Aggarwal Glass & Plywood House - LS	1901.45
Aggarwal Marble & Stones Pvt Ltd -	6887.72
Aggarwal Marble House - ASD	66.37
Aggarwal Marbles - USD	6617.63
Aggarwal Sales Corporation - ASD	2607.76
Aggarwal Sanitations - LSD	16805.05
Aggarwal Steel Sales - LSD	293.77
Aggarwal Tiles & Marble - OSD	901.13
Agarwal Ceramic Tiles & Tapes - Ja	393.94
Agarwal Cement & Sanitations - INSD	422.27
Agarwal Marbles - USDL	5255.59
Agarwal Sales - USDL	4052.06
Agarwal Sanitary Wares - USDL	11462.08

	339.67
Agrawal Sons - INSD	3865.29
Aiswarya Ceramics	1798.06
Ajay Bath Collection - USD	2634.68
AJK Traders - CSD	7793.61
Akasha Marble House -USDL	3355.29
Akshat Ceramics - MSD	71420.38
Akshat Apartments Pvt Ltd - Jaipur	70.10
Akshaya Trading Mart - TSDM	22652.04
Alankar Bath Assets - USD	630.86
Alex & Arms - CSD	10229.57
Allwell And Company - PSD	2711.59
Allywork - USD	4177.52
Aman Tiles Emporium - DSD	9718.85
Aman Trading Co - BSD	6604.45
Amar Enterprises - NSD	349.33
Amar Nath Naresh Kumar - LSD	710.98
Amarwati Agencies - VWSD	3327.24
Amba II Tile Studio - LSD	59254.08
Ambica Cera	54367.05
Ambica Cera - PSD	1385.35
Ambica Tile Zone - VWSD	1825.65
Ambica Traders (MPC) - BSD	7658.68
Ambika Tiles & Taps - Jaipur	1078.29
Amber Traders - CSD	5628.35
Amf Home Centre - TSDM	797.92
Amie Cement Store - LSD	102.61
Amit Enterprises - PSD	9919.93
Amit Granites - DSD	2959.59
Amitoz Inframart Pvt Ltd - KSD	2519.55
Amrawati Enterprises Pvt Limited -	4811.68
Amsam Marbles - KSD	2026.63
Anand Enterprises & Timber Traders	11554.01
Anand Sales - LSD	11384.05
Anand Stores - INSD	36172.37
Anand Traders - TGSD	2068.79
Anant Associates - INSD	5702.24
Anant Tiles & Sanitary Wares - Jai	4245.68
Anand Traders - CSD	335.77
Angel Ceramics - CSD	1149.31
Anisha Associates - HSD	19852.87
Annapurna Buildmart Pvt Ltd - INSD	1421.68
Annapurna Iron H/w & Paints Merchan	1239.67
Anoop Arcade - Jaipur	1349.00
Anu Enterprises - CSD	1208.24
Anuj Sanitation - USDL	2622.34
Anurag Traders - OSD	1977.55
Aparaj Ceramica - DSD	636.93
Aqua Protection - CSD	3758.49
Aqua Terra - TSDC	93.70
AR Traders - CSD	4188.01
Aravali Ceramic Company - USD	3922.33
Aravind Enterprises - BSD	1115.68
Aravali Cement Product - Jaipur	226.05
Arihant Build Mart Pvt Ltd - CSD	2631.39
Arihant Ceramic - PSD	590.37
Arihant Ceramics - OSD	789.35
Arihant Corporation - MSD	17.29
Arihant Enterprises - PSD	51022.09
Arihant Enterprises (Goa) - PSD	969.69
ARIHANT MARBLES - KOSD	1415.76
Arihant Sales - GSD	1496.26
Arihant Sanitary & Hardware - GSD	8490.44
Arihant Traders - Jaipur	1437.51
Arihant Trading Co. - Jaipur	7703.92
Arihant Trading Company - MSD	3459.92
Arihant Trading Dhalawar - Jaipur	2769.16
Arihanth Sales - BSD	6196.09
Arjun Electricals & Home Fittings - C	2361.18
Ark Granites & Marbles - BSD	2805.47
Armour Sanitary Ware - TGSD	597.89
Arora Enterprises - PSD	2973.96
Arulmurugan Tiles & Ceramics - TSDC	1421.20
Arvind Kumar Arun Kumar - Jaipur	2859.68
Arvindy Atul Ji and Company - USD	

Aryan Ceramic - GSD	1831.50
ASC Tradex - DSD	1197.10
Ashma's - KOSD	1943.91
Ashirvad Agencies - VWSD	3062.05
Ashish Interbuild Pvt Ltd - DSD	2284.02
Ashok Kumar & Co. (Mercantile) Pvt L	2426.94
Ashok Kumar Baldev Raj - LSD	3439.73
Ashok Sanitary Ware - TGSD	670.83
Ashoka Bath World - GSD	5458.72
Ashoka Sanitation - DSD	6104.14
Ashu Traders - NSD	15241.21
Ashwin Enterprises - Jaipur	488.20
ASK Agencies - HSD	7238.11
ASM Agencies - KSDM	299.50
Aswathi Marbles - KSD	5916.35
Aswathy Granites - KSD	444.76
Aswathy Marbles & Granites - KSD	657.86
Atelier Designs - BSD	893.75
ATI Industrial Associates - CSD	595.13
Atmaram Agarwalla - KOSD	1723.94
Atul Enterprises - DSD	267.72
Aulakh Sanitation House - LSD	18193.92
Aum Marketing - BSD	349.38
Avanti Enterprises - GSD	692.02
Avika Group (HPC) - Jaipur	130.32
Awtar Singh & Co - LSD	7100.65
Azad Tiles & Sanitary - Jaipur	2202.60
B B Enterprise (HPC) - KOSD	268.23
B R Agency - NSD	5271.67
B S Sales Corporation - LSD	1588.05
B. Saran & Co - USD	12908.69
BABA AGENCIES - USDL	5169.12
Baba Marble - OSD	1182.72
Babu Enterprises - TSDC	187.39
Bagadia Enterprises - NSD	1445.16
Bajaj Granites - DSD	1853.94
Bajrang Agro Industries - LSD	66.13
Bajrang Builders - Jaipur	479.56
Bala ji Marbles & Granite - LSD	5980.35
Balajee Enterprises - OSD	2588.98
Balaji Contracting Co Pvt Ltd - HSD	7.63
Balaji Enterprises - TGSD	5612.12
Balaji Power Tools - Jaipur	1500.72
Balaji Tiles - Jaipur	66.13
Balaji Tiles - TGSD	2429.16
Banarsi Dasi and co. - ASD	295.94
Bangalore Trading Company - BSD	3708.27
Bansal Ceramics - ASD	5310.21
Bansal Decors - USDL	1518.53
Bansal Enterprises - USD	1486.29
Bansal Enterprises (HPC) - USD	2395.50
Bansal Marble & Granites - USD	543.98
Bansal Sanitary Store - ASD	4826.60
Bansal Sons - USD	3227.93
Bani Dholpur Stone Co - Jaipur	8531.23
Basara Marbles - KOSD	173.24
Basha Enterprises - KSDM	10985.35
Bath & Beyond - DSD	3269.81
Bath Affair - ASD	4636.64
Bath Arcada - DSD	3958.63
Bath Fashion - LSD	226.56
Bath Gallery - ASD	3156.88
Bath Impressions - DSD	6463.86
Bath Jewellery - USD	2701.15
Bath Palace Distributors Pvt Ltd -	3535.87
Bath Shoppee - VWSD	2948.12
Bath World - DSD	530.67
Bath World BNR - BSD	4943.41
Beauty Ceramics - TSDC	560.31
Beauty Wares - TSDC	7548.36
Bengal Iron Syndicate - VWSD	2811.65
Bengal Marketing	3761.98
Bengal Marketing - KOSD	511.24
Best Price Tile and Sanitary Wares	3151.53

Bhagathi Ceramics - PSD	1014.09
Bhagwan Distributors - BSD	915.61
Bhagwan Traders (New) - HSD	8621.72
Bhagwati & Company - PSD	353.41
Bhagwati Traders - OSD	5723.14
Bhagyalaxmi Corporation - PSD	655.52
Bhakat Hardware - KOSD	2188.46
Bharat Abrasive & Mineral Works - Ja	1005.58
Bharat Agencies - KSD	2783.05
Bharat Marble - USDL	3430.72
Bharat Marble & Mineral Works - KOS	4865.41
Bharat Paints - USD	1406.95
Bharat Sales Corporation - DSD	19126.98
Bharat Sales Corporation - USD	6053.75
Bharat Steels & Agencies - BSD	346.69
Bharat Tiles & Sanitary - PSD	30794.53
Bharat Trading Co - ASD	579.14
Bharat Trading Co - LSD	8867.92
Bharat Trading Company - TGSD	3466.93
Bharath Brothers - KSD	5558.23
Bharath Hardware & Tools - OSD	2714.93
Bharathi Enterprises - VWSD	11190.93
Bhaskara Tiles & Sanitary - VWSD	5361.72
Bhaskara Tiles Shoppe - VWSD	2950.42
Bhavna Hardware - OSD	93.20
Bhawan Shree - USDL	15153.19
Bhawani Distributors - Jaipur	445.81
Bhoj Raj & Sons - DSD	3433.69
Bhola Steel - INSD	113.33
Bhramara Associates (RBAW) - BSD	1212.32
Bhucho Marbles (New) - LSD	598.50
Bhurat's Home Solutions - BSD	1159.68
Bidana Trading Company - Jaipur	2906.75
Big 4 Tiles and Sanitary - KSDM	6181.02
Bijaya Sales - OSD	2752.70
Bindal Brothers - USDL	659.84
BJ Interior Mall LLP - USD	497.93
BK Enterprises - HSD	2550.13
Bokaria Steel Traders - OSD	2950.15
Bondint - TSDC	156.37
BP Aggarwal - KOSD	2330.91
Bramco India Pvt Ltd - DSD	86734.35
Bright Enterprises - MSD	7438.21
Brij Cement Traders - USD	4653.92
Brotherhood Groups - KSD	117.06
Brothers Hardwares - KSD	403.18
Build Chem Corporation - OSD	28013.85
Build Crete - OSD	4454.99
Builders Home - NSD	121.32
Buildex Distributors - KSD	900.93
Buildlayer Zaheerabad Trading & Con	1391.72
Buildmart - DSD	4883.90
Buildtek Polymers Pvt Ltd - BSD	1928.40
Burama Builders - KOSD	261.33
C V K Agencies - VWSD	1796.31
Calcutta Paint Corporation - PSD	2648.04
Calicut Ceramics - KSD	6318.01
Caroline Enterprises - MSD	9278.01
Cee Pee Eleganza - KSD	374.78
Cee Pee Marble & Granite (Calicut)	2523.99
Cee Pee Marbles & Granites - KSD	313.32
Cement Traders - INSD	2488.25
Century Hardware - USD	349.33
Century Plywood & Decoratives - USD	2520.93
Ceramart - Jaipur	1296.09
Ceramic Galaxy - OSD	811.62
Ceramic Home - USDL	3017.54
Ceramic Point - Jaipur	29486.21
Ceramic World - OSD	3317.39
Ceramic World - PSD	343.84
Ceramique Point - DSD	963.33
Ceramica Syndicate - INSD	4735.51
Charthanya Ceramic Sanitary Corpn.-	28980.61
Chakshu Enterprises - DSD	3375.00

Chaudhary Power Tools - DSD	104.87
Chaurasia Tiles and Marbles - USDL	2185.57
Chemtech Corporation (New) - GSD	27300.01
Chetan Sanitary Stores - PSD	47.20
Chhabria & Sons - BSD	96382.02
Chhabria's Bath Studio - BSD	14391.84
Chirag Sanitation - KOSD	29430.88
Choice Sanitaryware - MSD	16726.86
Choudhari Tiles - INSD	3376.11
Chowdhry Ceramics - CSD	137.30
Chowdhury Marble - KOSD	1036.80
Churnilal Khyali Ram - Jaipur	10237.84
City Ceramics - KSD	7300.71
City Tiles - VJWD	4547.71
Classic Granite & Ceramic - KSD	676.26
Classic Home Hardware - LSD	267.47
CM Buildcare - CSD	11286.32
Cochin Sanitaryware - KSD	22810.12
Combatoce Ceramics - TSOC	13043.13
Colormate Wood Solutions LLP - DSD	8149.80
Colour Shine - DSD	2548.96
Construction Chemicals Corporation	1639.33
Construction Chemicals.Com - CSD	588.16
Cowtown Infotech Services Pvt. Ltd	36569.08
Creative Building Elements & Soluti	10776.32
Creative Sales - PSD	2363.30
Creative Tile Studio - CSD	571.52
Cruzo 7 Ceramic - LSD	6491.08
Crystal Enterprises - MSD	4544.68
Cubix International - INSD	614.87
D And R Group - USD	113.33
D Gallery Tiles & Stones - KSD	3148.43
D M Marble - LSD	3960.77
D. M. Marbles - LSD	1673.19
Daahaniya Trading Co. - DSD	3791.18
Dada Style Power Tools - PSD	2598.19
Daga Home Style - GSD	26463.66
Danush Enterprises - VWSD	27505.65
Darsh Enterprises - GSD	2910.79
Das's - OSD	2125.43
De Ceramica - DSD	11543.49
Decent Sanitary Store - HSD	9818.11
Decor Enterprises	4189.16
Decor India - USDL	14831.38
Decorative Plywood & Hardware Co -	5489.11
Deconista - GSD	2851.35
Deep Sales - USD	474.99
Deep Traders - DSD	1325.11
Deepa Marketing - HSD	1719.28
Deepak Enterprises - LSD	4767.91
Deepak Marbles - USD	2272.92
Deepak Sales Agencies - Jaipur	1403.04
Deepak Sanitations - TGSD	20242.04
Deepraj Engineers - PSD	4218.80
Dehradun Marble House - ASD	6192.08
Besai Trading Co - GSD	197.67
Designers Delight Inc. - DSD	7436.54
Devre Marble & Sanitary - OSD	771.13
Devi Satya Sai Traders - VWSD	1317.19
Devra Sanitary & Tiles - Jaipur	1252.19
Dhamija Marble & Tiles - LSD	1940.86
Dhara Enterprises (HPC) - GSD	3908.80
Dharan Natural Stone Park - TSOC	5150.47
Dharmath Tiles House - INSD	460.57
Dharti Design and Decor - BSD	18749.93
Dharti Enterprises - MSD	12041.12
Dhati Enterprises - MSD	2102.23
Dhiti Stone Gallery - KSDM	5316.94
Dhurandher Sales - MSD	449.67
Diamond Edge - DSD	102987.44
Digital Marketing - HSD	1613.99
DINESH IMPORT & EXPORT CO. - LSD	462.23
Dipak Agencies - PSD	374.44
Divekar Marketing Associates - PSD	1028.87

Divyank Overseas Pvt Ltd - INSD	406.85
Dokania Overseas Pvt Ltd - KOSD	727.27
Dolphin Agencies - TSDC	1691.58
DP, Tiles & Sanitary - BSD	231.33
Dream Home Tiles & Bath Decors - TS	703.48
DSC Impex India - Jaipur	21652.03
DSR Infrastructure Pvt Ltd - HSD	14587.03
Dua Tile Style - ASD	5846.02
Dudani Marbles Pvt Ltd - GSD	886.13
Durga Marbles - USD	9842.64
Durga Sanitiles Pvt Ltd	3488.05
Dutta Enterprise - KOSD	958.72
Dwarika Enterprises - Jaipur	6134.69
Dwarkadhish Enterprises - USD	544.20
Dwarkesh Distributors	72812.47
Earth Traders - USDL	6123.17
EDAPPAYIL FLOORINGS - KSD	1073.43
Edappayil Floorings Kottakkal - KSD	857.35
Eesan Agencies - TSDC	1755.32
Ekadant Ceramics Pvt Ltd - Jaipur	1104.10
Elegance Bath Decor - USD	6084.24
Elegant Interio & Machinery - INSD	382.26
Elegant Marketing - KSD	1156.34
ENN ENN ENTERPRISES - USD	8425.05
Esha Power Tools & Stone Care - HSD	4577.19
Eshwar Enterprises - BSD	3964.59
Ever Green Ceramics - KSDM	3345.86
Evergreen Bath Avenue - Jaipur	10302.94
E-Way Gallery - KSD	4469.89
Ezhi Tiles Galaxy - CSD	9917.99
Ezi Enterprises - GSD	10905.32
Fantasy Bath Collection - Jaipur	570.01
Fashion Marble & Granites Co.(P) Lt	1473.49
Fathima Agencies - KSD	3975.87
Fathima Agencies (Palakkad) - KSD	18.63
Fathima Agencies (Perinthalmanna) -	98.41
Fatima Marbels - USD	482.62
Fine Tech Construction Solutions -	2004.81
Fine Touch Ceramics (India) - USD	6367.81
Finest Floors - GSD	33718.50
Finetech Flooring Solutions - KSD	79.84
First Step Tiles Shoppe - KOSD	5148.30
Floor N More - BSD	4258.97
Friends Associates - BSD	11190.77
G K Power Solutions - USD	137.83
G. S. Stone Chemical Centre - BSD	717.13
G.S.Floors Udyog - KOSD	8761.25
G.V & Co - TSDC	3173.10
Gaja Laxmi Enterprises - TGSD	1118.64
Gajanand Traders - GSD	19557.14
Galaxy Tiles - GSD	1709.11
Ganapathi Enterprises - VWSD	877.63
Ganapathi Tiles Plaza - VWSD	763.10
Ganesh Marble & Granite - Jaipur	2441.41
Ganesh Tiles & Granites - OSD	568.94
Ganesh Tube Traders - INSD	4109.26
Ganga Home Decor - CSD	914.94
Ganga Tiles & Sanitary Home - USD	900.34
Ganguly Paints - KOSD	1072.44
Gannayak Sales - KOSD	2718.18
Ganpati Marble & Tiles - KOSD	2958.82
Ganpati Sanitation - Jaipur	349.33
Ganpati Stone Art - Jaipur	1575.78
Garg & Co - KOSD	210.33
Garg & Company - USD	627.20
Garg & Sons - ASD	6458.08
Garg Marble Company - ASD	3801.76
Garg Tiles & Sanitary - Jaipur	3005.17
Garib Nawaz Traders - USDL	1716.43
Garima Glass Mosaic - USD	16516.30
Gaurav Marble & Granites - DSD	748.72
Gaurav Marmo Impex Pvt Ltd - DSD	5375.01
Gaurav Tiles Agencies - HSD	3847.39
Gautam Traders (Bhopal) - INSD	13129.69

Gayatri Concrete Technology - VWSD	3846.24
Gayatri Enterprises - PSD	19375.57
Gayatri Enterprises - Vizag	1617.47
Gayatri Marbles - NSD	3283.45
Gaylord Sanitaries Pvt Ltd - KSD	3317.79
Geeta R. Granites & Marbles - TSDC	3334.87
Geeta & Sons - USDL	518.90
Geetha Home Decors - CSD	7700.03
Gehlot Agencies - PSD	31064.84
General Hardware Store - OSD	3550.29
General Sales Corp - HSD	1026.28
Ghai Sons - ASD	2638.91
Ghanshyam Enterprises - GSD	7716.13
Girraj Traders - PSD	5384.08
Girraj Sanitary and Hardware - Jaipur	7196.83
GKR Infracore (I) Pvt Ltd - HSD	767.41
GL Construction Chemicals - CSD	2038.22
Global Building Materials - KSD	1003.39
Global Ion System - Jaipur	11571.76
Globe Civil Projects Pvt Ltd - ASD	200559.03
Glorious Enterprises - Jaipur	412.30
GMB Bath & Tile Studio - Vizag	2152.23
GND Tiles Private Limited - USD	1062.26
Gobind Sanitation - LSD	4148.77
Gobind Trading Co - PSD	38.69
Godrej And Boyce Mfg Co, Ltd - ASD	11661.36
Goel Marbles - NSD	892.46
Goel Paints & Tiles Shoppee - USD	5166.03
Gokal Chand and Company - LSD	1594.55
Gokul Stones & Tiles Pvt Ltd - KOSD	397.25
Golchha Marketing Co - NSD	2503.91
Gold Line Agencies - TGSD	3757.77
Golden Marble Store - LSD	3349.39
Gopal Ji Agencies - USD	3713.19
Gopal Tiles & Sanitary - USD	974.40
Gorilal Vishamber Dayal & Sons - IN	3312.97
Gouril Trading Company - Jaipur	4617.74
Govind Marbles - USDL	1526.33
Govind Prasad & Bros - USDL	3654.68
Gowri Agencies - BSD	15971.84
Goyal Agencies - PSD	449.40
Goyal Sales Corporation - OSD	5167.74
Goyal Sanitary Sales - ASD	1534.13
Grace Marbles & Granites (RBAW) - K	186.47
Grace Distributors (RBAW) - KSD	3147.79
Granite Point - KSDM	13760.22
GRC Enterprises - USD	717.82
Green Associates - NSD	374.44
Group 4 - KSDM	4587.20
GS Ceramics - TSDC	86.65
Gull Sons - DSD	1654.13
Gulshan Ceramics - BSD	1530.92
Gulshan Homez (P) Ltd - USD	2587.34
Gulshan Homez Private Limited - USD	20195.84
Gupta Associates - ASD	66.37
Gupta Building Material Store - DSD	1482.72
Gupta Ceramic - DSD	594.07
Gupta Lime Company - USDL	3071.16
Gupta Marble House - ASD	4226.68
Gupta Marbles - USDL	2313.90
Gupta Sales Corporation - Jaipur	36413.51
Gupta Tiles - Jaipur	1709.55
Gupta Traders - Vizag	124.08
Gupta Trading Company - LSD	6416.64
Gurudev Machinery & Repairing Centre	1937.57
Gurukrupa Enterprises - LSD	886.22
Gurukrupa Ceramics - VWSD	239.52
H H Y S Inframart - (kayamkulam) - KS	28614.79
H Studio - VSWD	2831.46
H. Harrison Paint and Chemicals Co -	3990.61
Haldwani Marble & Granite - USD	5202.60
Hands K Enterprises Pvt Ltd - USD	756.35
Hansraj Designer Tiles - DSD	1601.30
Hanuman Marble & Sanitary Emp. - AS	9980.34

Hardik Sai Ceramics - TGSD	14590.20
Hariom Ceramic - BSD	4838.95
Harish Traders - HSD	12658.80
Harkamal's Tiles & Bath Fittings -	339.67
Harsh Enterprise - GSD	1521.56
Harshit Marbles	3191.31
Haryana Marble - DSD	3361.34
Haryana Sanitary Store - ASD	4220.20
Heda Ceramics - KSDM	15641.69
Heera Hardware - KSDM	4237.38
Heera Marble & Granites - KDSD	1171.90
Hem Distributors - USDL	9808.62
Hom Raj & Sons - USD	9011.17
Hema Sri Waterproofing Solutions -	10650.25
Hemadri Ceramics - BSD	9385.52
Hi Tech Building Materials - VWSD	988.59
Himachal Traders - ASD	1476.75
Himagiri Enterprises - TGSD	4718.67
Himani Enterprises - DSD	3706.21
Himanshi Enterprises - Jaipur	19879.95
Hindustan Millinium Pools - DSD	850.59
Hindustan Sanitaries - KSD	16963.17
Hindustan Tiles - USD	2312.92
Hira Lal Dau Dayal and Company - US	132.73
Hitech Competent Builders Pvt Ltd - J	2440.98
Hi-Tech Traders - HSD	8361.77
Home Concept - DSD	1189.16
Home Decor - INSD	330.05
Home Land Traders - KSD	12205.36
Home Solutions - USDL	9406.04
Home Stone - KSD	5493.21
Home Technic - GSD	10112.75
Hukam Chand & Sons - ASD	40244.64
Hukam Chand Mukesh Kumar - USD	2247.23
I N Traders - BSD	6459.47
Idea Traders - KSDM	9871.84
IMR Enterprises - KDSD	681.20
In House Products - BSD	402.83
Indur Traders - TGSD	852.07
Indush Vein - TSDC	2375.16
Intdecor - KSD	140.19
Integrated Concrete Solutions Pvt L	22427.09
Inter Dec - KSD	1054.69
International Tiles and Sanitary -	1035.19
Intimate Tiles & Sanitary - BSD	1749.58
Inbal Engineers & Contractors Pvt L	583.01
IRA Construction - KDSD	454.29
Ishaan Bath & Kitchen - DSD	66.37
Ismo Enterprises - NSD	1692.94
ITC Traders - DSD	30785.19
J B Enterprises - VWSD	720.37
J B Sales - INSD	4140.93
J D Creation - DSD	2686.86
J D Marketing - KDSD	1806.72
J K Agencies - CSD	616.92
J K Enterprises - TGSD	1908.68
J K Marbles & Sanitary - KSD	4081.94
J R Resources - NSD	31358.55
J.B. Enterprises - VWSD	124.08
J.C. Sanitary House - Jaipur	7196.36
J.D. Bath & Floors - ASD	698.66
J.K Bath Palace - USD	674.49
J.K. Marbles - KSD	6440.94
Jagat Ram & Company - USD	349.33
Jagdamba Marble & Sanitary House -	7629.07
Jaggi Hardware & Sanitary Store - D	10453.49
Jaggi Hardware Pvt Ltd - DSD	1047.99
Jagota Enterprises - ASD	4223.55
Jagota Enterprises - LSD	5042.19
Jai Bayrang Bali Paint Industries -	11379.71
Jai Ceramics - CSD	1783.99
Jai Hanuman Agencies (HPC) - BSD	2134.49
Jai Hind Sanitarywares Pvt Ltd - Ja	2625.22
Jai Laxmi Tiles And Trading Co - Ja	2040.36

Jai Paras Tiles & Sanitary - USD	2760.92
Jai Raj Trading Company - USDL	12282.06
Jai Shree Enterprises - HSD	17204.13
Jai Shree Hardware & Tools - HSD	84764.22
Jai Vaishnav Marbles - LSD	466.91
Jalchitra Inc. - CSD	468.48
Jaidev Marbles - Jaipur	3800.07
Jain Builders - DSD	10517.10
Jain Cement - NSD	97.72
Jain Enterprises - INSD	81.17
Jain Enterprises - KOSD	2227.04
Jain Marble - KOSD	1192.97
Jain Marbles & Granite - KOSD	997.91
Jain Marbles & Tiles - CSD	1070.45
Jain Sanitary Store - LSD	3941.77
Jain Tiles - ASD	2024.32
Jainson - KOSD	493.29
Jaipur Krafts & Tiles	1456.91
Jaipur Marble House - LSD	723.54
Jalaram Marketing - HSD	18461.93
Janki Tools & Machineryes - KOSD	1931.73
Janta Traders - INSD	1195.11
Jasco Paints & Chemicals - LSD	349.33
Jash Enterprises - CSD	502.13
Jashnani Constro Traders - PSD	4458.01
Jay Jalaram Tiles Gallery - GSD	2237.90
Jay Sales Corporation - GSD	235449.82
Jay Sales Corporation (PBA) - GSD	1715.63
Jay Traders	97.72
Jay Traders (PBA) - PSD	1014.06
Jayant Paper Products - INSD	12207.81
Jayashankar Iron & Paints - Vizag	124.08
Jethra Building Solutions - VWSD	30016.23
Jhalani Sales Corporation - DSD	2409.67
Jindal Marble House - LSD	2780.65
Jos Sanitary Agencies - KSD	445.11
Joshi Traders - KSDM	3763.59
Jothi Ceramics - TSDC	265.66
Joy Bharat Agencies - KOSD	173.24
Joy Guru Trading Co - KOSD	130.66
JR Traders - CSD	2209.54
JRS Associates - KSD	2213.47
JVS Enterprises - HSD	1854.23
Jyoti Tiles LLP - KOSD	383.49
Jyoti Udyog - KOSD	7025.16
K B Tiles & Sanitary Ware - DSD	32301.08
K D Enterprise - GSD	555.67
K J Granites & Tiles - KSD	531.40
K K Anman Electricals - TSDC	9931.51
K K Marbles & Granites - DSD	2307.95
K K Sales - Jaipur	10149.04
K K Traders - HSD	3892.99
K Raheja Corp Pvt. Ltd - MSD	2659.57
K V S Granite - HSD	223.61
K.G.S. Enterprises - CSD	1688.05
K.K. Traders - HSD	67164.80
K.K. Gulati & Co - ASD	3724.66
K.P. Tiles Gallery - LSD	3621.87
K.S. R. Ceramics - BSD	5495.85
Kailas Traders - TSDC	18844.20
Kailash Chandra Madanlal - INSD	3495.78
Kailath Traders - KSD	734.18
Kakken Tiles Factory LLP - KSD	1765.45
Kallis Floorings - KSD	976.16
Kalliyath Ceramic Centre - KSD	1195.77
Kalliyath Floorings - KSD	3417.72
Kalliyath Sanitary Centre (Coicut)	1244.01
Kalliyath Sanitations (Thirur) - KS	13529.55
Kalra Sanitations - LSD	2801.67
Kalra Trading Co - ASD	22185.95
Kaisi Iron & Hardware Store - LSD	1645.29
Kaisotra Sales Corporation - LSD	797.41
Kalyan Bath Gallery - INSD	10841.07
Kalyani Marketing	2988.53

Kama Traders - OSD	142.44
Kamal Ceramics - BSD	3551.76
Kapoor Sanitary H/w Store - ASD	1262.30
Karan Marketing - ASD	1238.72
Karshwa - DSD	13611.62
Karnani Minerals Pvt Ltd - KOSD	79.80
Karthika Granites & Ceramics - KSD	1436.91
Karthikeya Trading - Vizag	38.69
Kasa Ceramics (OPC) Pvt Ltd - USDL	1756.85
Kastoon Home Shoppe Pvt Ltd - USD	5746.16
KAUSHIK TILES AND SANITARY WARE - U	2681.60
Kavanashree Marbles & Granite - BSD	566.84
Kaveri Traders - HSD	76128.12
Kavita Dream Homes Pvt. Ltd - USDL	325.03
Kavitha Traders - BSD	486.54
Kay Pee Udyog - KOSD	1595.73
Kedia Traders - NSD	1326.37
Kesarwani Steels & Sanitary - USDL	1791.30
Keshar Gypsum Private Limited - PSD	516.10
KGM Traders - DSD	48261.75
KGN Marble Suppliers - KOSD	4466.98
Rhalsa Pipe & Sanitary Store - LSD	1787.71
Khanak Enterprises - KOSD	1477.88
Khandelwal Tiles & Sanitary Ware - J	8061.77
Khanna and Company - LSD	1517.36
Khatni Tiles Center - INSD	1009.56
Khemchand Jain & Sons - INSD	1509.80
Khushal Marble & Sanitary Store - L	4139.56
Khushi Ram Sumnder Kumar - LSD	7932.42
KIBA - TSDC	1682.29
Kiran Agencies - VWSD	8957.29
Kiran Sanitary & Machinery - DSD	763.08
Kiran Tiles - NSD	124.81
Kishan Garh Marbles - USD	5168.41
Klassic Marketing (Nellore) - VWSD	1493.38
KMT Hardwares & Paints - KSD	350.68
KMT Tiles & Sanitary Wares - KSD	438.51
Kohinoor Stone Impex - USD	662.37
Kolhapur Network - PSD	321.05
Komal Sales Corporation - ASD	3230.59
Koshalya Marble House - LSD	1113.18
Kothmire Traders - MSD	4064.82
Krish Enterprise - KOSD	191.74
Krishna Aular Rastogi - USD	2955.46
Krishna Enterprises - TGSD	4773.33
Krishna Marbles - (Ernakulam) - KSD	240.88
Krishna Sales Co. - USD	117.58
Krishna Sales Corporation - BSD	5780.96
Krishna Tiles - DSD	4963.46
Kulanand Nautiyal - USD	2553.74
Kumar Agencies - OSD	516.15
Kumar Brothers - USD	4661.70
Kumar Tiles - VWSD	1524.23
Kumar Tiles & Sanitaries - USDL	3640.51
Kumaraswamy Tiles Plaza - VWSD	10304.28
Kumawat Enterprises - INSD	12223.63
Kumawat Marble & Granite - USDL	1252.36
Kumawat Marbles & Granites - OSD	3043.45
Kundan Lal Bhagwan Dass - DSD	9254.53
Kurkkal Ambiente - KSD	2043.33
Kursummootil Bath & Kitchen - KSD	140.19
Kursummootil Stores - KSD	210.29
Kushal Enterprises - OSD	2504.52
Kushal Enterprises - OSD	8729.02
Lakra Enterprises - Vizag	599.03
Lacus Builders Pvt Ltd (HPC) - MS	1437.15
Ladhe Marbles - LSD	6790.47
Lahari Enterprises	1641.87
Lakshmi Durga Slabs & Tiles - VWSD	5536.63
Lakshmi Enterprises - VWSD	3489.23
Lakshmi Marbles - TSDM	4218.34
Lakshmi Venkateshware Homeware - VW	9175.48
Lakshmi Venkateshware Enterprises -	2025.66
Lank Enterprises - VWSD	411.25
Larsen & Tubro Ltd - USDL	

Lavish Premier Electricals & Sanitar	4358.55
Laxman & Kotians Building Solutions	1094.66
Laxmi Ceramics & Tiles - BSD	664.46
Laxmi Enterprises - USD	1931.39
Laxmi Stone & Hardware Mart - GSD	1757.80
Laxmi Traders - TGSD	894.44
Laya Concepts - TSOC	2810.74
Le Marble Gallery Pvt Ltd - KSD	210979.85
Lee Italia Ceramics - MSD	1830.26
Lingaraj Granites Private Ltd - OSD	9321.40
Live Construction Solutions - OSD	3546.79
Living World - KOSD	21038.30
Lodha Industries - PSD	195.43
Losra Enterprises - VWSD	2038.44
Lotus Marketing - HSD	539.44
Lovely Marble House Pvt Ltd - DSD	66.37
Lovely Sanitations - LSD	3722.96
Lucky Traders - TSOC	727.51
Luthra Paints & Building Material S	96.42
Luxmi Building Store - ASD	1175.06
Luxmi Plywood - ASD	4587.60
M.K Marketing - VWSD	921.03
M.K.P Ceramics - OSD	6117.98
M.M Enterprises - HSD	16644.23
M.N.R Marketing - TGSD	428.34
M.P Constructions - USOL	1996.67
M.R Granites (PBA) - MSD	175.90
M.S Enterprises - HSD	10602.93
M.S.M Traders - KSD	399.53
M.D. & Sons - DSD	2623.80
M.Golecha Ceramics - BSD	205.22
M.H.Gallery - BSD	1708.64
M.K Enterprises - BSD	192.94
M.Karuppiah Agencies - TSOC	1859.12
M.M.Engineering Co - ASD	304.29
M.M.Enterprises - PSD	24919.41
M.N. & Sons - KOSD	202.25
M.P.Ceramics World - BSD	1613.43
M.R.Granites - MSD	4779.54
M.R.S. Traders - KSD	1330.38
M.S.Pai & Co - BSD	857.69
Maa Bhagwati Enterprises - Jaipur	2190.88
Maa Saroda Traders - KOSD	600.35
Maa Tara Yarni Marbles - OSD	3649.74
Maa Vaishnav Marbles - KOSD	227.40
Madan Jagannath Daln - PSD	6405.09
Madona Marbles & Granites - KSD	19529.57
Magadh Enterprises - OSD	3936.38
Magic Konnections Solution Limited	718.88
Magic Zone International Pvt Ltd -	4615.25
Mahaalaxmi Ceramics - TSOC	9154.23
Mahadevan Distributors - KSD	493.46
Mahadevan Enterprises - KSD	1738.91
Mahalakshmi Tiles & Sanitary - VWSD	4289.88
Mahalaxmi Sanitary & Tiles - Jaipur	3285.67
Mahalaxmi Tiles - TGSD	3816.28
Mahalaxmi Traders - OSD	684.63
Mahalaxmi Traders - PSD	499.25
Maharashtra Traders (New) - MSD	13210.93
Mahavir Marble & Tile - OSD	3275.36
Mahavir Sales Corporation (RPC) - P	1457.53
Mahavir Tile & Sanitary House - LSD	941.91
Mahendra Marbles - USOL	1065.97
Mahesh Marketing - VWSD	5072.50
Maheshwari Sales Corporation (New)	9618.74
Makrana Marbles - LSD	9435.36
Makso Tiles & Granites - KSD	2959.34
Malabar Tiles - BSD	264.20
Malpani Ceramics - BSD	3616.91
Mamta Marbles - OSD	7726.10
Mamta Sanitary & Tiles - OSD	832.49
Manari & Manari - OSD	477.80
Manbhar & Company - INSD	3232.47
Mangal Sales Corporation - Jaipur	7149.19

Mangal Traders - USD	19355.09
Mangla Bros - DSD	492.86
MANGLA ENTERPRISES - DSD	2537.43
Manglam Build Developers Ltd - Jaipur	850.63
Manish Marble - LSD	9018.84
Manjeet Paints & B/M Store - LSD	598.50
Manju Sales - NSD	2638.43
Mannai Tiles - TSDM	2359.10
Mannamthara Tile House-(Kodungalur)	6492.58
Manokamana Natural Stones - BSD	976.61
Manu Granite Gallery - KSD	393.57
Manu Trading Co - Jaipur	887.27
Manuroj Decor - Jaipur	20269.45
Marble Centre - TSDC	2881.38
Marble City Store - USD	723.78
Marble Craft - KSD	2648.43
Marble Emporium - USOL	220.35
Marble House - HSD	706.23
Marudhar Marble & Granite - KOSD	743.44
Marudhar Tiles - Jaipur	1466.13
Maruthi Ceramics - BSD	1404.69
Maruthi GMS Ceramics - BSD	768.21
Maruthi Traders - KSD	3812.34
Marvel Industries - BSD	238.73
Marvel Marbles - KSD	584.59
Marvelous Products Pvt Ltd - KOSD	839.78
Mascot Bath & Tiles Studio - USD	678.62
Masun Tiles & Granites - KSDM	1609.02
Maturu Rama Rao & Co - Vizag	124.08
Mayur Sanitary Palace - INSD	5058.49
Mayur Trading Company - Jaipur	141750.00
Mayuri Tiles & Sanitary - VWSD	3831.94
Meenakshi Enterprises - KSDM	500.11
Meher Tiles - NSD	1524.80
Mehta Marble Industries - LSD	349.33
Mehta Tiles & Building Material - A	6900.17
Melathil Hardwares - KSD	4946.78
Metro Trading Company - PSD	10379.45
Minoo Traders - OSD	15419.74
Miracle Bath Solution - DSD	568.21
Miracle Marketing - HSD	4595.94
Mithra Marketing - TOSD	11900.91
Mittal Trading Co - DSD	11585.49
MMR Water Proofings - OSD	1292.67
Modern Bath World - DSD	563.01
Modern Ceramic House - LSD	1715.57
Modern Marketing Associates - HSD	5893.38
Modern Sanitary - KSD	839.10
Modish Constructions - LSD	186.06
Mogik Enterprises - VWSD	16342.64
Mogli Traders (HPC) - DSD	344.08
Mohani Marbles & Granites - PSD	38.69
Mohit Tiles - DSD	487.92
Mokshi Enterprises - INSD	10577.66
Molo Trading Company - USD	7494.66
Mondal Enterprises - KOSD	1524.81
Monga Marbles (New) - LSD	2510.78
Morvi - OSD	1009.29
Moti Tiles - TSDC	900.78
Mozwani Ceramics Pvt Ltd - OSD	4403.09
Mountain-Stones and Designer Tiles	3881.06
MPC Ceramics - KSD	814.15
MPS Hotels & Infrastructure Venture	2102.47
MSR Enterprises - VWSD	170.97
MST & CO - TSDC	6416.94
MST Ceramic World - MSD	33850.44
Mudgal Sales & Marketing - Jaipur	5886.69
Modic Marbles - Jaipur	4267.32
Mudra Ceramics - OSD	2499.49
Mukesh Steel Centre - PSD	325.86
Mukherjee & Bose	24151.26
Mukund Sanitation Private limited -	659.86
Munir Aji Sutar - PSD	97.72
Murliwala Associates (HPC) - Jaipur	635.13

Muskan Marble - OSD	1594.09
Muthu Electricals - TSDC	2259.26
My Ceramics (HPC) - MSD	35694.50
My Home - KSD	1139.92
N B Trade Link - NSD	7288.56
N.D.Ceramics - NSD	428.94
N.K.Hardware & Sanitary Store - OSD	6170.35
N.K.Kansil and Associates - LSD	2428.46
N.M.L.Traders - USD	447.50
Naini Marble Industries - USD	4905.64
Nakoda Sales - GSD	98.83
Naman Agencies - USD	164.50
Nanaji Enterprises - VWSD	3995.82
Nandashri Ceramics & Sanitary Wares	1381.35
Nandi Sanitation - KOSD	4059.28
Narayana Marbles, Tiles & Restaurant	329.46
Narender Marble And Sanitary Store	2023.84
Natarajan & Co - TSDC	862.04
Narmul & Sons - Jaipur	12703.19
National Marbles - OSD	2153.96
Natraj Building Mall - NSD	15273.24
Natural Exports - OSD	70.10
Natural Marbles - PSD	872.75
NATURAL STONE ART - JAIPUR	2426.20
Natural Stones - Jaipur	10895.30
Nav Bharat Trading Corporation - D5	61284.54
Nav Durga Trading - BSD	583.33
Naveen Enterprises (India) - OSD	5066.56
Naveen Sanitation - OSD	3778.79
Navkar Marketing - GSD	4468.23
Navratan Enterprises - Jaipur	572.33
Naz Agencies -KSD	1967.90
NCA Waterproofing World - KSD	17694.14
Nelgiri Bathware Pvt Ltd - OSD	71.88
Noelkanth Tiles House - MSD	395.15
Neha Steels - GSD	5992.42
Neminath Ceramic - OSD	2606.41
New Ambika Traders - LSD	6680.72
New Arora Sanitary Store - LSD	10256.99
New Basha Slabs - BSD	12101.03
New Classic Ceramics - MSD	1177.57
New Era Trading Company - NSD	977.58
New Hindustan Traders - TGSD	3611.97
New Honeon Mosaics - KSD	679.41
New Kripa Traders - USDL	105.85
New Modern Tiles - VWSD	5110.51
New Radha Hardware - PSD	9164.73
New Rajasthan Marbles - OSD	7008.83
New Rajasthan Marbles - TSDM	963.51
New Shree Tiles - PSD	811.84
New Sunaina Marble - OSD	173.24
New Tile & Style - Vizag	1002.39
New Tiles & Tiles - VWSD	21586.00
New White Marble House - LSD	7575.32
Nexa Marketing - KSD	10917.94
NGM Enterprises - HSD	25016.55
Niader Mal Marbles - USD	446.28
Nidhi Enterprises - PSD	5836.87
Nigahi Ram Dharam Paul - LSD	2207.02
Nikhil Builders - Jaipur	2848.89
Nikhil Enterprises - NSD	47928.62
Nikhil Trading Co. - LSD	582.13
Nilkanth Tiles House - MSD	1058.79
Nimrana Developers - Jaipur	915.53
Nirma Building Material Suppliers	9515.53
Nirma Tiles - MSD	7789.18
Nirmala Sai Tiles & Sanitary - VWSD	457.31
Nirman - OSD	2436.14
Nirman Udyog - OSD	2876.04
Njakath Quality Tiles & Sanitaries	3548.09
NK Granite - VWSD	8614.48
Noble Tiles Home - TGSD	5418.59
Novo Agencies - KSD	230.29
Okaya Energy Systems Pvt Ltd - USD	25.91

	350.48
Oleavs Marketing - KSD	3957.76
Om Enterprises - NSD	21803.94
OM ENTERPRISES - USDL	228.40
Om Parkash krishan Lal - LSD	9579.18
Om Sakthi Trading Company - CSD	4417.02
Om Sales - ASD	385.12
OM SALES - NSD	1026.57
Om Sales - USD	17605.80
Om Sales Corporation - PSD	6985.28
Om Sanitary & Paints - HSD	210.20
Om Shri Sai Tiles and Granite - PSD	6015.76
Om Tile House - Jaipur	5475.77
Om Traders - INSD	7549.34
Om Trading Co - DSD	4990.02
Omaggio Buildcon Pvt Ltd - USD	272.24
Omkar Tradelink - Jaipur	2305.48
Onkarma Satyanarayan - OSD	1057.26
Onsite Enterprises - KSD	5973.41
Onyx Floor Care - Jaipur	812.84
Onyx Marbles - KSD	1352.72
Opm Enterprises - CSD	6527.22
Om Ganesh Traders - CSD	2787.03
Orange - KSD	281.96
Orange (HPC) - KSD	5211.65
Orange Consultants - USDL	1122.07
Orient Enterprises - TSDC	22136.19
Oriental Marketing Company - HSD	1592.90
Orissa Marble & Sanitary House - OS	3660.29
Osswal Tiles - CSD	2247.83
P P S Ceramic Clt Pvt Ltd - DSD	100.71
P.C. Mallappa & Co - BSD	2089.77
P.C. Sampath & Co - BSD	3150.58
P.K. Tiles N Bath - USD	1713.97
Pal Tiles & Sanitary - USD	2307.36
Pallavi Marketing - KSOM	400.01
Pan Marketing - KSD	94.91
Pan Realtors Private Limited - USD	11329.54
Pankaj Ceramic - PSD	3493.66
Pankaj Enterprises - NSD	235.62
Pankajini Sanitation & Marble - OSD	12153.17
Pappu Electrical - DSD	18741.52
Pappu Hardware - DSD	7642.06
Parackal Distributors - KSD	3626.20
Paramount Floorings - CSD	13576.97
Paras Bath Gallery - DSD	1277.04
Paras Stone Industries - PSD	349.27
Paras Traders - MSD	354.46
Parbati Marbles & Tiles - OSD	1436.56
Parishrama Tiles Emporium - BSD	3617.91
Parmarthi Traders - NSD	3850.70
Parnami Sales Corporation - DSD	3845.43
Parshuram Infra - USD	1167.47
Parvati Traders - OSD	17009.70
Patel Distributors - PSD	449.83
Patel Tiles Corporation - VWSD	197.59
Patel Traders - PSD	255.51
Pathiyara Buildware - KSD	12538.83
Pavan Enterprise - GSD	521.97
Pavanram Sree Vinayaka Tiles Mart -	2304.73
Pavitra Agencies - CSD	584.59
Peekay Home Centre	2170.62
Peekay Home Centre (Kamuri) - KSD	2156.65
Peekay Tile Centre - KSD	5317.31
Peekay Tile Centre (Emakulam) - K5	428.94
Perfect Chemicals - PSD	28635.31
Perfect Tiles & Sanitary House - Ja	2345.89
Peemalil Trading Co - KSD	2462.68
Pindi Traders - Jaipur	1343.65
Pindi Traders - USDL	9822.61
Pioneer Sales - ASD	17396.13
Plasmaa Commercial - HSD	3734.35
Plaza Sales Corporation - KSD	9661.07
Plumb Tech - MSD	12413.01
Pioneer Sales Corporation - INSD	

Pooja Associates - ASD	352.75
Pooja Ceracon Private Limited - Ja	4085.35
Pooja Commercial House - Jaipur	2741.07
Pooja Marbles - Vizag	11544.45
Pournima Enterprises - CSD	6185.55
Prabhakar Marble Emporium - LSD	12918.36
Prabhat General Store - ASD	13161.11
Pragati Builders & Shuttering - DSD	1693.54
Pragna Enterprises - HSD	5676.41
Prakash Ceramic - KSDM	1767.05
Prakash Chand - ASD	1024.75
Prakash Iron - INSD	1634.28
Prakash Sales Agency - USD	5322.92
Prakash Sanitary - VWSD	19428.37
Prakash Sanitary Ware - VWSD	1268.71
Prakash Trading Co - HSD	734.41
Pramila Enterprises - DSD	3742.93
Pranav Enterprises - CSD	181.14
Pranav Tiles & Sanitary Mart - DSD	893.30
Prashant Traders - NSD	1955.17
Prathamesh Chemicals & Hardware - P	997.11
Pratik Tiles & Ceramics - MSD	5472.48
Premier Traders - KSD	349.81
Premium Granites - KSD	3280.07
Premium Leisure - KSD	420.14
Premiratan Enterprises - DSD	301.48
President Enterprises - INSD	115.14
Prince Systems (Chennai) - CSD	19551.07
Poyambada Enterprises (P) Ltd - OS	2933.58
Priyansh Traders - INSD	3164.45
Prolab Solutions	15166.79
Prolab Solutions (HPC) - KSD	483.12
Pruthvi Steel & Ceramic - GSD	14539.16
Pt. Khushi Ram & Co (Panchkula) - A	4793.51
Pulari Hardwares - KSD	4279.20
Pulp Craft - BSD	249.62
Puneet Traders - INSD	3118.54
Puri Tiles - LSD	1195.54
Puri Trading Co - LSD	1224.25
Purvi Trade Link - GSD	41771.67
Pushparaj Pavers & Tiles - PSD	385.86
PVR Enterprises - HSD	70316.65
PVR Tile World - PSD	20884.46
R & R Traders - ASD	349.33
R D S Build Mart - CSD	3042.22
R K Enterprises	1395.94
R K Enterprises - HSD	627.68
R K Sanitary & Tiles - Jaipur	558.99
R S and Sons - USDL	1120.52
R S Tile Studio - TSDM	1451.13
R.G.Ceramic & Sanitary - GSD	2259.35
R.K. Agencies - DSD	4537.75
R.K.Khosla & Co - LSD	372.69
R.K.Marble Industries - LSD	2308.97
R.K.Sanitations - HSD	1281.61
R.K.Tiles - INSD	5672.67
R.Vi. Trading - DSD	7917.97
R.P.Associates - USDL	2911.03
R.Ranga Ramesh Babu - HO	619.81
R.S. Agencies - TSDC	5034.95
R.V.Marketing - BSD	1109.52
RACHANA GRANITES & CERAMICS - KSD	4545.15
Radha Krishna Marbles & Tiles - OSD	684.23
Radha Marble & Granite Pvt Ltd - KO	3689.50
Radhakrishna Marbles - OSD	3385.90
Radhey Krishna Sales - GSD	57996.39
Radhika Marble and Granite - USD	6469.72
Radhika Traders - ASD	405.00
Radiance Bath Gallery - DSD	379.25
Raja Infratech - HSD	37617.49
Raji Narayana & Co - TGSD	1225.73
Rahul Sanitary - OSD	4225.50
Rahul Traders - INSD	1598.37
Rahul Trading Company - Jaipur	1855.48

Raj & Co - USDL	6979.97
Rainbow Ceramics - VWSD	1646.06
Rainbow Paints & Chemicals - DSD	7855.67
Raj Laxmi Corporation - MSD	1813.39
Raj Marble & Cement - USD	2360.09
Raj Marble Suppliers - LSD	1113.18
Raja Rajeshwara Traders & Sanitary	4998.71
Rajan Tiles & Marbles - CSD	5685.16
Rajasthan Auto Parts	1115.68
Rajasthan Marble & Granite Industria	2527.43
Rajasthan Marble House - USD	1193.83
Rajasthan Marble Udyog - USD	5297.13
Rajasthan Tiles & Bath World - ASD	2139.96
Rajasthan Tiles & Sanitation - ASD	5979.71
Rajasthan Tiles Home - ASD	1492.32
Rajdhani Marble & Tiles - Jaipur	89.14
Rajesh Trading Co - ASD	1217.98
Rajeshwari Tiles & Granite Co. - KD	383.49
Rajkot Ceramic Tiles - TGSD	1276.28
Rajkumar Vardhaman Sanitary Stores-	1602.58
Rajpoot Traders - USDL	856.44
Ram Kumar Jal Prakash - DSD	11671.36
Ram Sons - USD	15394.63
Rama Enterprises - BSD	2207.14
Rama Krishna Slabs & Tiles - Vizag	1934.40
Rama Sanitary & Tiles - Jaipur	363.59
Ramdev Baba Granites & Marble - TGS	145.97
Ramdev Electrical & Hardware - HSD	3187.44
Ramesh Enterprises - MSD	19501.91
RAMESHWAR LAL SOHAN LAL - JAIPUR	19925.27
Ramji Dass & Sons - LSD	2711.99
Rang Rasayan - INSD	213.23
Rangoli Developers - Jaipur	850.63
Ranimes Tiles - CSD	372.40
Ranjeet Traders - PSD	1299.10
Rathi Interior - NSD	363.95
Rathod Build Mart Pvt. Ltd - BSD	3088.72
Ratna Paints & Hardware - VWSD	1139.36
Ratnakara Granites - VWSD	5268.19
Ravi Ceramics (PBA) - VWSD	7931.04
Ravi Sales Corporation - LSD	1167.73
Raviraj Enterprises - MSD	10452.61
Raya's Granites - KSD	117.39
Reddy Ceramics Pvt Ltd - HSD	748.87
Rekha Brothers & Co (HPC) - BSD	960.94
Reyan Home Solutions - INSD	534.26
Rice - KSDM	576.22
Riddhi Sales - GSD	18670.22
Riddhi Siddhi Tiles & Home Decor -	11392.58
Ridhi Siddhi - Jaipur	492.65
Rishab Ceramics - KSDM	1028.87
Rishabh & Co - Jaipur	2827.43
Rishabhanath Ceramics - MSD	1096.56
Rishi Enterprises - BSD	400.71
Ritesh Machineries Centre - INSD	30163.65
RNA Enterprises - MSD	17109.99
Rochi Sales Corporation - GSD	3786.99
Rock City Agency - TSDC	1526.58
Rockland Build Care Pvt Ltd - DSD	53600.11
Romana Granites & Tiles - KSD	4978.58
Roopchand Kisturchand - Jaipur	644.87
Roshan Lal Garg Steel Co. Pvt Ltd. -	659.66
Roy & Sons - KOSD	7298.48
Royal Floorings & Sanitary Ware - K	2173.52
Royal Home - NSD	6756.27
Royal Marbles - LSD	2080.34
Royal Marbles & Granites - KSD	2608.84
Royal Tile World - LSD	2434.26
Royal Tiles & Sanitary - VWSD	6489.21
Royal Trading Co - Jaipur	102.29
Royal Trading Company - BSD	619.85
Royale Tile Shoppe - KSD	5219.02
RS Agency - TSDM	29.79
Rudra Trade And Consult - GSD	1624.10

Rudraksha Ceramic Pvt Ltd - USDL	275.35
Rupa Trading - TGSD	4965.85
RVC Ventures - OSD	944.13
S & S Associates - KSD	1940.92
S & V Marketing Co. - KSD	1257.52
S C Marketing - OSD	4838.32
S Granites & Ceramics - INSD	27998.68
S.L. Infra - HSD	45890.33
S R Enterprises - HSD	642.78
S R Home Galaxy - Jaipur	6090.19
S R K Granite & Tiles - KSD	1707.88
S S Ceramics - OSD	1174.71
S S Group Pvt Ltd - OSD	296.20
S S Marketing - HSD	20343.69
S S Tiles - Vizag	2118.06
S V Enterprises - VWSD	2424.65
S&S Enterprises - Jaipur	20860.06
S&S Granite Palace - KSD	5935.12
S&S Marble Palace - KSD	2514.03
S.B. & Associates - KOSD	173.24
S.J.Industries - KSDM	1878.48
S.K. Marmo Stone Pvt Ltd - OSD	844.58
S.K.Sales Corp. - KSDM	2778.00
S.K.Veerabhadrappe & Co - KSDM	818.41
S.L.V.Ceramics & Sanitations - BSD	900.87
S.N. Enterprises - BSD	264.19
S.N. Enterprises (HPC) - BSD	5392.44
S.N.Trading Corporation - BSD	1535.55
S.N.Ventures - BSD	40153.81
S.P. Enterprises - OSD	64254.50
S.R.Ceramics - OSD	4187.25
S.R. Marketing - HSD	541.01
S.S. Civil Care Services - OSD	727.73
S.S.Ceramica Arch. Indore (P) Ltd	2040.52
S.S.Ceramics - BSD	443.34
S.S. Enterprises - OSD	2511.02
S.S.Sanitation - KOSD	13427.96
S.V. Enterprises - Vizag	3237.08
S.V.Patel & Co - TGSD	1095.57
S.V.Projects - HSD	18702.30
Saanvi Enterprises(New) - BSD	1085.26
Saanvi Enterprises-(RBAW) - KSDM	6939.61
Sachin Agencies - PSD	621.87
Sale Nest Inc - BSD	108.72
Sagar Associates - BSD	876.47
Sagar Ceramics - BSD	1179.52
Sagar Ceramics - KSDM	8527.20
Sagar Ceramics - PSD	10484.59
Sagar Ceramics (Udupi) - KSDM	886.73
Sagar Tiles - VWSD	3369.62
Saggu Traders - OSD	30.49
Sahab Shobha Agencies - USDL	1068.14
Sai Balaji Agencies - VWSD	1411.27
Sai Balaji Marketing - Vizag	6849.19
Sai Ceramic Shoppee - VWSD	3692.47
Sai Ceramics - BSD	346.70
Sai Ceramics - INSD	724.78
Sai Ceramics - Jaipur	2558.39
Sai Designer Building Materials (P)	10411.60
Sai Krupa Enterprises - VWSD	9831.51
Sai Krupa Traders - OSD	52596.94
Sai Lakshmi Agencies - VWSD	1311.38
Sai Lakshmi Agencies (New) - VWSD	38.69
Sai Marketing - OSD	154.22
Sai Patel & Company - TGSD	1419.85
Sai Sravanthi Enterprises - HSD	259.03
Sai Stuthi Commercial - HSD	123.96
Sai Sudha Tiles 'N' Taps - TGSD	12115.66
Sai Teja Traders - VWSD	1476.49
Sai Traders - VWSD	335.36
Sai Venkateswara Tiles & Sanitary -	2189.49
Saifoo Marble - INSD	510.11
Sain Bros & Associates Pvt Ltd - KO	929.28
Sain Brothers & Associates	2109.11

Sainath Enterprises (RBAW) - BSD	2012.28
Saini Enterprises - NSD	3331.80
Saini World - BSD	1523.43
Saksham Creative - ASD	11777.59
Salasar Balaji Contractors & Traders	646.88
Sailgo Conpro Pvt Ltd - CSD	1530.01
Salman House of Building Materials	86.65
Sammay Enterprises - MSD	10994.08
Sampath Sai Tiles - Vizag	10307.98
Samrat Sales Corporation (HPC) - PS	275.17
Samrat Sanitary Store - USD	492.60
Samson Traders - LSD	352.73
Sandeep Sales - BSD	32159.45
Sandeep Sanitation - DSD	3973.33
Sandeep Tiles - INSD	19249.98
Sandeep Traders - USD	863.43
Sangar And Sangar Enterprises - HSD	19529.07
Sanghi Sales Corporation - GSD	11159.58
Sanitary & Plumbing - KOSD	2677.20
Sanitary House (Atish) - Jaipur	2749.40
Sanitary Moll - HSD	518.02
Sanjay Enterprises - BSD	8192.02
Sanjay Enterprises - BSD	17737.33
Sanjay Marbles - Jaipur	5009.70
Sanjay Sai Enterprises - HSD	4146.45
Sanjay Sanitary & Tiles - KOSD	8384.63
Sanjay Traders - DSD	9563.53
Sankar Paints - CSD	622.79
Sankpal Ceramics - BSD	755.19
Sanskriti Traders - INSD	57.57
Santosh Trading Company - DSD	1168.29
Sapphire Marble & Sanitary - DSD	9406.13
Sapphire Sales Corporation - PSD	17382.83
Sapphire Sales Corporation (PBA) -	1352.08
Sapphire Traders - DSD	8562.36
Saptagiri Agencies - VWSD	2673.54
Sapthagiri Home Needs	11333.34
Sapthagiri Impex - BSD	434.05
Sapthagiri Tiles - BSD	3787.87
Saras Prem Diamond Tools - DSD	48284.55
Saraswathi Hardware - BSD	7998.71
Saraswati Enterprises - ASD	138.47
Saraswati Enterprises - LSD	3075.21
Saraswati Marbles - USD	1238.67
Saraswati Marketing - MSD	121931.57
Saraswati Sanitary & Tile Store - J	644.86
Saravani Traders - VWSD	2619.11
SAS Trading Company - KSD	1194.26
Sarguru Tiles Store - USDL	5426.51
Satya Traders - OSD	1509.45
Satyadevas Alankara - Vizag	189.91
Satyam Engineering Systems - USDL	4965.64
Satyam Sales & Services - LSD	853.83
Satyam Tiles and Cemetery Wear - Ja	1212.59
Saurabh Trading Company - USDL	222.25
Sawan Electrical & Hardware Store -	977.37
Sawant Trading Co - PSD	374.44
SBG Designs Private Limited - DSD	5194.13
Saa Valley Resorts Pvt Ltd - VWSD	341.94
Selloorp Services - KOSD	771.59
Selva Tiles Mart - TSDC	531.33
Sethi Sales Corporation - LSD	7757.95
Shagun - Jaipur	1729.34
Shah Building Material - INSD	926.92
Shah Ceramics - PSD	197.59
Shah Marketing - PSD	2028.12
Shah Ropchand Kisturchand - Jaipur	1523.35
Shaha Ceramics - BSD	7388.57
Shakthi Stone House - CSD	93.70
Shaliga Chemicals - USD	580.43
Shankar Ceramics - BSD	2442.78
Shanmugam & Co - TSDC	25090.02
Shani Marbles - HSD	3721.96
Shanti Traders - INSD	947.56

Shanti Vijay Marketing - NSD	1601.21
Sharan Traders - KSDM	13307.79
Sharanya Enterprises - KSDM	4874.79
Sharda Paints Store - INSD	6910.83
Sharma Building Material - LSD	702.06
Shib Durga Hardware (New) - KOSD	535.31
Shilpa Enterprises - ROAP	1604.26
Shilpa Sales Corporation - BSD	2551.68
Shilpi Sales (New) - BSD	14502.04
Shilpkar Sanitations - Jaipur	3846.12
Shine Home Solutions - DSD	3622.69
Shine Traders - CSD	4736.58
Shiv Ganga Marbels - USD	283.99
Shiv Shakti Marble and Tiles - USD	269.45
Shiv Shakti Marble House - LSD	1423.06
Shiv Shakti Stone Suppliers - Jaipur	11459.61
Shiv Shakti Traders - ASD	15576.92
Shiv Sons - USD	259.15
Shiva Marble & Granites - LSD	2280.65
Shiva Sanitation - Jaipur	2309.14
Shiva Sanitation & Tiles - KOSD	11219.67
Shiva Sanitations & H/W Store - ASD	265.22
Shiva Shakti Sanitary - TGSD	1425.00
Shivani Bath and Sanitary - USD	4766.94
Shivam Marble & Granite - KOSD	653.31
Shivam Sanitary - NSD	2763.64
Shivam Steel Company - ASD	341.56
Shivam Steel Company - LSD	284.61
Shivam Traders - BSD	3120.27
Shivamani Tiles - TGSD	708.49
Shivay Trading Co - ASD	6106.21
Shivraj Traders - PSD	294.14
Shlok Corporation - GSD	27435.40
Shradha Build Chem - GSD	68441.52
Shradha Suppliers & Ceramics - PSD	582.98
Shree Aggarwal Paints & H/w Agency	408.37
Shree Anjan Enterprises - CSD	138966.27
Shree Bala Ji Tiles and Granite - A	5306.93
Shree Balaji Chemicals - GSD	2755.81
Shree Balaji Distributors - DSD	1991.71
Shree Balaji Enterprises - Jaipur	5153.38
Shree Balaji Sanitary House - LSD	1481.08
Shree Balaji Sanitary Pvt.Ltd - DSD	2103.33
Shree Balaji Sanitation - OSD	1652.90
Shree Balaji Tools - PSD	4526.14
Shree Bhavani Stone & Polishing Co.	430.46
Shree Gayatri Marble - PSD	1015.72
Shree Gintraj Agencies - INSD	2795.78
Shree Govindam - Jaipur	744.41
Shree Guru Marblek - KOSD	4048.33
Shree Hanuman Mosaic & Marble - DSD	7615.10
Shree Hanumat Marble & Sanitations	3658.30
Shree Hanumat Tiles & Sanitations -	583.21
Shree Kanak Lakshmi Granites - DSD	1953.24
Shree Krishna Enterprises - DSD	17035.29
Shree Krishna Marketing - Jaipur	265.65
Shree Krishna Tiles & Sanitary - LS	7218.62
Shree Laxmi Enterprises - CSD	9625.43
Shree Laxmi Stone Depot - PSD	23.60
Shree Luckmiram Associates - CSD	3103.30
Shree Mehalaxmi Enterprises - HSD	5168.43
Shree Mahashwari Marbles - LSD	2614.76
Shree Marbles - OSD	2783.97
Shree Markanda Building Material St	5115.29
Shree Narayan Traders - USD	19009.38
Shree Nath Ceramics - Jaipur	3864.80
Shree Om Bagu Traders - USD	10942.46
Shree Pintu Trading Co - Jaipur	6984.41
Shree Ram Sales - Jaipur	1390.38
Shree Ram Sales Corporation - ASD	9122.06
Shree Ram Traders - NSD	8904.42
Shree Sai Marble Industry - ASD	811.38
Shree Sales Corporation - INSD	185.93
Shree Sanitation - Jaipur	2097.74

Shree Shantinath Enterprises - INSD	99588.64
Shree Shyam Ceramics Pvt Ltd - NSD	1074.87
Shree Shyam Ji Traders - ASD	2511.08
Shree Shyam Ji Traders - LSD	372.69
Shree Siddhi Enterprises - KOSD	575.23
Shree Swastik Limb Depot - MSD	32189.17
Shree Traders - OSD	1050.81
Shree Tulsiyan Marbles - KOSD	261.33
Shree Umiya Enterprise - OSD	343.70
Shree Vasanthaa Agencies - TSDC	1754.76
Shree Venkateshwara Enterprises - B	7593.47
Shree Vijay Sanitary & Electricals	1573.98
Shree Vishwanath Construction Cheml	1834.43
Shree Yadav & Co - HSD	1503.29
Shreejee Marketing - HSD	19630.22
Shreeji Corporation - PSD	41981.34
Shreeji Enterprises - OSD	15456.09
Shreyas Ceramics & Sanitary - BSD	25904.80
Shri Anand Trading Company - PSD	1231.82
Shri Balaji Marbles - OSD	4295.09
Shri Balaji Tiles - OSD	618.50
Shri Dhanalaxmi Traders - BSD	4519.49
Shri Dwarika Enterprises - Jaipur	5786.31
Shri Ganesh Dholpur Stones - Jaipur	1141.12
Shri Hanuman Granite & Marble Stone	588.26
Shri Home Painting Solution - OSD	344.66
Shri Krishna Marble & Sanitation -	4919.18
Shri Krishna Marbles - ASD	5566.61
Shri Krishna Sales Corporation - DS	8825.86
Shri M P Pottens - INSD	268.48
Shri Ram Marble And Tiles - NSD	560.72
Shri Ram Traders - OSD	22547.03
Shri Ram Trading Co - OSD	3684.42
Shri Sai Ceramics - PSD	1961.94
Shri Sai Traders - BSD	1308.69
Shri Sapthagiri Tiles - BSD	2195.94
Shri Shakti Tiles - MSD	395.19
Shri Shyam Enterprises - USD	1941.48
Shri Shyam Power Tools - BSD	4964.74
Shri Shyam Tiles - USD	578.09
Shri Swami Samarth Earthmovers - PS	308.94
Shri Vinayak Tiles & Sanitary Store	1579.24
Shriram Marble & Granites - PSD	334.90
Shruthi Ceramics - BSD	1555.59
Shubh Corporation - OSD	4638.04
Shubh Tiles - MSD	59550.30
Shyam Traders - PSD	1320.88
Siddharth Enterprises - KOSD	2913.81
Siddhartha Tiles & Sanitary Pvt Ltd	4493.94
Sigma - OSD	814.16
Signarch - MSD	11520.59
Sipa Agencies (Trichy) - TSDM	1313.99
Sima Enterprises - MSD	1786.21
Simar Enterprises - LSD	404.31
Simora Ventures - OSD	7430.93
Singhal Tile Agencies - Jaipur	2400.81
Singhal's Marble Showroom - OSD	3542.86
Singhvi Sanitary Stores - OSD	6200.36
Singla Bath Gallery - LSD	657.29
Singla Enterprises - OSD	758.85
SINGLA SANITARY STORE - ASD	349.33
Sinsi Tiles Centre - BSD	635.46
Siva Lakshmi Enterprises - VWSD	17526.49
SK Elektricals - TSDC	1542.64
Skyy and Skyy Agencies - TSDC	125.58
Smart Homez - OSD	7582.37
Smart Ways manufacturers - Jaipur	5466.43
Sneha Associates - BSD	502.11
Snehal Enterprises - MSD	6312.00
Snehalata Iron & Steel - KOSD	1073.15
Sonal Sales Agency - PSD	13422.74
Sood Sanitary Stores - LSD	3502.73
Sourav Traders - OSD	3211.54
Southern Floors - KOSD	958.72

Sowmya Hardware - HSD	28047.50
Space Arr Engineering - USD	259.15
Spencer Ceramic - NSD	3444.32
Square Feet - BSD	77.11
Squarez - KSD	25242.59
Sree Agencies - Vizag	873.52
Sree Akshaya Ceramics - CSD	5577.89
Sree Balaji Marketing - BSD	12216.61
Sree Chandana Enterprises - Vizag	2364.36
Sree Interiors - VWSD	530.74
Sree Ishwarya Traders - HSD	4301.10
Sree Lakshmi Venkateswara Agencies	249.62
Sree Manjunatha Swamy Agencies - VW	12133.65
Sree Ram Enterprises - TSDC	4071.48
Sree Srinivasa Tiles - Vizag	2486.29
Sree Uma Enterprises - VWSD	5551.83
Sree Venkateswara Tiles - TSDC	5901.30
Sree Venkateswara Traders - VWSD	9776.70
Sree Vigneshwara Marble & Granites -	3009.26
Sree Vijayalaxmi Traders - CSD	8918.34
Sree Visayaka Tiles - Vizag	2379.84
Sreeram Builders - KOSD	4461.02
Sri Adishakthi Marketing - BSD	1073.95
Sri Anjaneya Enterprises - KSDM	612.15
Sri Annapoorneshwari Granites - BSD	86.65
Sri Arunachala - CSD	2329.66
Sri Bajarang Tiles - ROAP	541.01
Sri Bajarang Tiles - TGSD	3909.27
Sri Bala Traders - CSD	2113.28
Sri Balaji Electricals & Hardwares	884.37
Sri Balaji Enterprises - OSD	703.70
Sri Balaji Home Needs - VWSD	6537.55
Sri Balaji Sanitary - TGSD	5201.99
Sri Balaji Tiles Bazaar - Vizag	2034.01
Sri Balaji Traders - CSD	10919.77
Sri Bernaka Enterprises - BSD	8245.27
Sri Bhaghyavanthi Enterprises - BSD	3375.20
Sri Bhagwathi Marbles - CSD	1069.09
Sri Chendur Associates - CSD	8747.93
Sri Chendur Enterprises - CSD	1280.65
Sri Dhanalakshmi Traders - CSD	2828.54
Sri Ganapathi Sanitary - KSDM	377.34
Sri Ganapathy Enterprises - CSD	983.31
Sri Ganesh Marbles - OSD	3373.84
Sri Ganesh Trading - HSD	40397.16
Sri Gayathri Creations A/c - L&T	247.92
Sri Gayatri Creations - HSD	81057.82
Sri Gurudatta Agencies - TGSD	1986.05
Sri Harihardham Marbles & Tiles - OS	107.06
Sri Kanaka Durga Agencies - VWSD	6332.25
Sri Kavya Ceramics - Vizag	284.58
Sri Krishna Buildmart - OSD	11031.42
Sri Krishna Electricals - TGSD	9714.80
Sri Krishna Tiles - Vizag	5862.49
Sri Kumaran Granites & Tiles - TSDC	1758.21
Sri Lakshmi Tiles Mart - TSDC	4918.72
Sri Lakshmi Venkateswara Traders -	1118.64
Sri Laxmi Balaji Tiles - VWSD	4112.74
Sri Laxmi Ceramics - OSD	644.49
Sri Laxmi Narsimha Traders - TGSD	818.25
Sri Laxmi Sanitary Stores - HSD	1915.41
Sri Mahalakshmi Ceramics - TSDM	2308.04
Sri Mahalakshmi Traders - TGSD	299.50
Sri Maheswary Marbles and Granites -	255.51
Sri Manikanta Enterprises - Vizag	2614.21
Sri Meghana Ceramics - Vizag	429.42
Sri Murugan Stone Merchant - CSD	4779.27
Sri Nandi Distributors - BSD	32599.89
Sri Nandi Distributors(RBA) - BSD	866.10
Sri Om Sakthi Traders - CSD	93.70
Sri Raghavendra Tiles & Tiles - VWS	7634.51
Sri Raghavendra Traders - BSD	2036.42
Sri Rajeshwari Iron & Hardware - TG	1019.42
Sri Rajeswari Marbles - Vizag	5504.42

Sri Ram Marble - OSD	3829.78
Sri Ram Traders - CSD	4230.19
Sri Rama Enterprises - HSD	2118.83
Sri Ranganath Enterprises - KSDM	6081.07
Sri Sai Balaji Tiles & Sanitary Mar	6128.95
Sri Sai Chandana Enterprises - HSD	3903.08
Sri Sai Construction - KOSD	715.63
Sri Sai Enterprises - Vizag	1779.58
Sri Sai Granites - BSD	1917.16
Sri Sai Home Decor - USD	1903.62
Sri Sai Krishna Ceramics -CSD	277.59
Sri Sai Krishna Enterprises - TGSD	2332.17
Sri Sai Marketing - BSD	311.07
Sri Sai Raasi Enterprises - HSD	13193.69
Sri Sai Raghavendra Traders - HSD	2473.28
Sri Sai Srinivasa Tools & Hardware	9173.98
Sri Sai Tiles & Marbles - VWSD	1044.24
Sri Sai Traders - TSDM	140.19
Sri Sambhavi Marbles & Granites - V	237.13
Sri Senthur Tiles & Granites - TSDC	655.87
Sri Shirdi Sai Agencies - Vizag	9531.97
Sri Sneha Interiors & Exteriors - H	619.81
Sri Sreenivasa Constructions - HSD	10619.15
Sri Sri Agencies - VWSD	6615.49
Sri Sri Krishna Sanitary & Tiles -	2664.43
Sri Srinivasa Paints & Hardware -	135.95
Sri Tulsi Enterprises - Vizag	405.27
Sri Uma Enterprises - VWSD	2032.22
Sri Vaishnavi Enterprises - HSD	18199.84
Sri Vasavi Tiles & Sanitary - VWSD	9384.30
Sri Vasavi Tiles & Tiles - VWSD	4390.51
Sri Venkata Sai Ceramic Arts - HSD	3993.90
Sri Venkata Sai Ceramics - VWSD	1872.19
Sri Venkatadri Ceramics Enterprises	782.46
Sri Venkateshwara Tiles & Sanitatio	187.39
Sri Venkateshwara Traders - CSD	4315.29
Sri Venkateswara Ceramics(T) - BSD	2433.27
Sri Venkateswara Enterprises - VWSD	13326.46
Sri Venkateswara Hardware - BSD	4452.79
Sri Venkateswara Tiles Agencies - C	571.50
Sri Venkateswara Traders - CSD	2555.57
Sri Vigneshwara Enterprises - BSD	7.46
Sri Vigneshwara Enterprises - CSD	2922.71
Sri Vijay Krishna Tiles & Sanitary	6856.39
Sri Vinayaga Tiles - TSDC	5047.58
Sri Vinayaka Granite - BSD	6577.78
Sri Vinayaka Traders - HSD	1121.59
Sri Vishal Marketing - HSD	2926.98
Sri Viswasal Paints & Building Mate	5002.50
Sri Vysiniavi Enterprises - TGSD	7519.96
Srinath Granite & Ceramic - BSD	468.48
Srinath Sanitary Wares - BSD	2896.46
Srinivasa Consultants - Vizag	94.95
Srinivasa Marbles - TSDM	2980.56
Srinivasa Tiles & Builders - TGSD	4668.67
Srinivasaka Enterprises - CSD	6367.31
Srinivasan & Co - OSD	7820.88
Sriya Hardware - Vizag	2639.14
Srushthi Trade Link - NSD	162.93
SSK Enterprises - KOSD	391.99
Star Build Tech - CSD	12090.24
Star Elegance Stores Pvt Ltd - OSD	2996.23
Star Enterprises - CSD	512.51
Star Enterprises - CSD	5427.46
Stone Lifa LLP - HSD	1700.33
Stone World - MSD	2398.05
Stone World - OSD	6261.70
Stonemart Cladding Systems - MSD	2206.16
Storm Export Private Limited - USD	6414.75
Stylish Bath and Tiles Company - LS	1260.50
Subham Marbles -ASD	7350.54
Subham Sanitation - CSD	1019.78
Subhas Bera - KOSD	3244.19
Subhash Chand Sushil Kumar - ISD	502.38
Subhash Traders - HSD	

Sadarshan Enterprises - KSDM	354.60
Sudha Enterprises - HSD	2624.39
Suman Dux & Sons - ASD	13956.44
SUMIT HARDWARE - OSD	1988.33
Sun Tiles - PSD	35171.63
Sundaram Traders - TSDC	6970.99
Sundeep And Corngray - PSD	1095.67
Sunny Sanitations & Tiles - DSD	2289.63
Sunrise Enterprises - OSD	546.15
Sunrise Enterprises - TGSD	4875.44
Sunrise Sales Corporation-R - BSD	28094.57
Sunshine Agency - GSD	6228.90
Sunshine Marble & Granite - OSD	753.29
Sunshine Traders - OSD	12264.19
Sunny Marbles and Tiles - KOSD	2704.41
Super Construction Chemicals - MSD	3155.53
Super Plywood & Hardware - INSD	81.17
Super Stylish Bath - LSD	89.63
Superior Marbles & Construction - K	1087.88
Surabhi Innovation (P) Ltd - KSD	5207.46
Suraj Tiles - PSD	8405.56
Suraj Trading Company - INSD	27596.55
Suresh Enterprises - VWSD	2142.51
Suresh Marbles & Granites - TSDC	969.52
Suresh Traders - OSD	880.70
Surinder Pipe & Sanitary Store - LSD	976.76
Surya Ceramics - MSD	3025.21
Surya Ceramics - Vizag	4040.79
Surya Enterprises - Vizag	2875.16
Surya Home Makers - USD	2631.89
Surya Laxmi Traders - TGSD	5044.71
Surya Marble & Stone Industries - P	1755.98
Surya Marketing - Jaipur	2160.89
Surya Marketing - PSD	2308.85
Surya Square - Vizag	7110.28
Suryansh Multitrade - MSD	389.55
Suryansh Sales - OSD	4937.38
Swadeshi Civil Infrastructure Pvt L	5111.00
Swarnao Agency - OSD	1596.86
Swastik Marble & Granite - USD	785.32
Swastik Marble Works - NSD	7737.93
Swastik Marblegranit Pvt Ltd - USDL	89.63
Swastik Sanitary Stores - GSD	2217.18
Swathi Marbles - OSD	7233.60
Swati Marble Industries Pvt Ltd - O	4091.49
T N Traders - LSD	349.33
T P Associates - KSD	7785.72
T R Traders - INSD	3315.08
T.A.L.C.L.Arumuga Swamy - TSDC	2129.52
T.K.Flooring & Chemicals - BSD	4185.65
T.M.Fida Ali & Sons - NSD	5285.18
Tadikonda Associates - VWSD	15237.83
Tadikonda Koteswara Rao Sons - VWSD	450.00
Taj Mahal Marbles - KSD	86.65
Taj Marbles & Sanitary Ware - KSD	2198.93
Taj Traders - USD	1475.33
Taneja Paints & H/w Store - DSD	17595.26
Taneja Sanitary Emporium - DSD	582.23
Tannushri Tiles - INSD	155.54
Tara Sanitarywares and Tiles - KSD	13121.82
Taran Rattan Group - ASD	349.33
Taran Rattan Group - LSD	113.33
TBK Florance Ceramics Pvt Ltd - USD	6809.78
TBK Shree Ganesh Traders (P) Ltd	3515.23
Tecgraf (D) - KSDM	298019.96
Tech Niro Enterprises - OSD	3946.09
Techno Chem - PSD	2133.34
Teekay Tiles & Granites - KSD	18176.01
Tenja Tiles & Sanitaryware - VWSD	4529.94
Teja Tiles (Orgole) - VWSD	21866.71
Thekar Das Om Prakash - DSD	321.24
Thekhar Trading Co - MSD	3910.34
Tharunika Enterprises - TSDC	10353.14
The Brands - VWSD	1283.57

The Brands Vizag - Vizag	479.03
The Ceramic Studio - CSD	2721.42
The Con Store - CSD	1364.05
THE CONCRETE STUDIO - TSDC	484.47
The Grout People - DSD	855.81
The Pipe House - LSD	68.37
The Tile World - KSD	1112.55
Thirukumar Hardwares & Electrical	2495.43
Thirumala Iron H/w & Paints Merchan	4601.65
Tikriwal Trading Company - DSD	41832.10
Tile Associates - Jaipur	7535.77
Tile Centre -(Chalakudy) - KSD	2481.40
Tile Decor - LSD	1162.49
Tile Galaxy - HSD	1405.47
Tile Gallery - ASD	1559.59
Tile House - CSD	6593.55
Tile Print - BSD	9076.13
Tile Shoppee - Jaipur	30.58
Tile Source - KSD	931.94
Tile Studio - Jaipur	6672.78
Tile World - DSD	1626.24
Tile World - VWSD	1316.52
Tile World (Eluru) - VWSD	7864.15
Tile Zone - DSD	3028.52
Tiles & Concepts - DSD	10216.49
Tiles & Sanitary Studio By SS Group	1768.82
Tiles Center - OSD	1091.35
Tiles House - OSD	642.24
Tiles N Tiles - ASD	2326.39
Tiles Park - KSD	1451.78
Tiles Plus & Bath Collection - USD	1588.05
Tiles Studio - HSD	1917.73
Tiles World - TSDC	484.13
Tirth Agency - GSD	712.60
Tirumala Associates - KSDM	505.06
Tirumala Comforts - Vizag	3623.03
Tirumala Sanitary - Jaipur	4769.64
Tirumala Tiles - Telangana	801.42
Tirupathi Sales Corporation - KSDM	10148.63
Tirupati Agency - GSD	341.79
Tirupati Marbles	2219.49
Trishala International - HSD	733.95
Triveni Marble - USD	1582.09
Tropical Traders - KSD	6165.73
Tropical Bath Solutions Pvt Ltd - K	5869.36
Tryve Engineering Pvt Ltd - USD	1022.89
Tulsi Sanitation - LSD	119.70
Tushar Agencies - NSD	2754.21
Udaipur Marble - KOSD	5030.96
Udaipur Marbles (Asansole) - KOSD	3339.81
Udaipur Marbles (Purulia) - KOSD	1071.31
Uday & Co - HSD	43380.92
Uma Enterprise - KOSD	1856.30
Uma Paints (HPC) - KSD	820.47
Unik Bath Palace - USD	1150.97
Unique Enterprises - USD	5977.35
Unique Stone Solutions - DSD	20398.35
Unisol	145690.85
United Blue Metals - KSD	2445.60
United Sales Associates - DSD	2829.26
United Sanitary Pvt Ltd - LSD	3442.14
Universal Agency - TSDC	2339.51
Universal Iron Stores - USD	16830.17
Universal Paints and Hardware - KOS	493.29
Upasana Enterprises - USD	2168.57
Utkal Marbles - OSD	1583.11
V. K. Hardware Store - Jaipur	12103.18
V.J.Traders - CSD	10817.49
V.Kumar Trading Co. - DSD	198.05
V.M.Ceramics - BSD	2002.16
V.T Marble - GSD	98.83
Vaastu Vaibhav Tiles - NSD	3063.01
Vaddehra Builders - DSD	3049.51
Vaibhav Ceramics - GSD	3817.27

Vaibhav Granites & Tiles House - TG	15002.51
Vaibhav Lakshmi Tiles And Sanitary	3577.66
Vaish Marble - USD	1774.58
Vaishali Traders - Jaipur	7236.84
Vaishnavi Enterprises - BSD	37.33
Vaishnavi Enterprises - VWSD	7775.28
Vaishnavi Hardware - Vizag	5004.12
Vaitheswaran Electricals - TSDC	1884.56
Valajee Traders - KOSD	929.18
Vamshi Traders - TGSD	1386.81
Vanit Iron Store - LSD	7271.12
Vandan Enterprise - GSD	29033.33
Vandhaman Bath Collection - Jaipur	761.68
Vandhaman Enterprises - PSD	9656.76
Vandhaman Tile House - VWSD	2186.84
Vandhaman Traders (New) - PSD	209.66
Vandhman Agencies - Jaipur	11756.84
Vandhman Sanitation - Jaipur	125.59
Variety Marbles - KSD	1309.45
Variety Sanitary Collection - USDL	1194.75
Varsha Industries - INSD	6555.10
Varun Hospitality Private Limited -	384.68
Varun Tiles & Sanitary Ware - TGSD	19283.70
Vaitham Build Solutions - BSD	4276.66
Vaitham Building Material - BSD	3190.91
Veda Associates (RBAW) - KSD	284.36
Vel Marbles - TSDC	93.70
Velan Trade Ventures - TSDC	389.73
Vengateswara Tiles - CSD	155.95
Venkatesh Agencies - NSD	2025.67
Venkatesh Ceramics - PSD	15376.83
Venkatesh Iron & Hardware Stores -	94.95
Venkateshwara Tiles & Associates -	696.35
Venkateshwara Traders - TSDM	93.70
Venus Ceramics - CSD	8483.08
Venuva Tiles Mart - TSDC	3917.21
Vetrivel Agencies - TSDC	1103.02
Vibgyor Distributors - KSD	214.53
Victory Agencies - KSD	197.59
Victory Tiles & Sanitary - KSD	13126.03
Vigneshwara Electricals - VWSD	1001.30
Vigneshwara Tiles & Sanitation - HSD	428.94
Vijay Enterprises - DSD	24900.20
Vijay Granite Industries - Jaipur	1426.06
Vijay Sales - PSD	461.49
Vijay Sales Co. - USDL	740.29
Vijay Sanitary Stores - USD	2387.62
Vijay Tiles Agencies	2263.86
Vijaya Durga Marble Granite & Tiles	167.73
Vijaya Lakshmi Coconuts Products &	1080.25
Vijaya Sai Krishna Agencies - Vizag	600.70
Vijaya Sai Tiles & Sanitary - VWSD	421.49
Vijaya Tiles & Marble - QSD	1417.04
Vijayalakshmi Tiles Stores - VWSD	5033.75
Vikas Decor - Jaipur	9368.02
Vinay Trading Company - INSD	2107.05
Vinayak Bath Collection - Jaipur	9315.33
Vinayak Marble & Granites - NSD	642.09
Vinayak Marble Suppliers - DSD	6351.14
Vinayak Tiles - INSD	13174.36
Vinayak Tiles & Fashion - Jaipur	2839.96
Vinayaka Enterprises - BSD	1237.55
Vinod Enterprises - DSD	3776.94
Viraj Sanitation (HPC) - Jaipur	1439.64
Virat - KSDM	8869.00
Vismaya Galleria - BSD	1321.21
Vivaan's Enterprises - DSD	1613.95
Viveha Agency - TSDM	8169.92
VJ Enterprises - TSDC	11583.67
Vraj Ceramics - GSD	6024.41
Vrundavan Ceramics - CSD	1217.71
Vrushabh Traders - PSD	2195.59
Vrushabh Traders (New) - PSD	1909.07
VSI Traders - CSD	592.22

Vyankatesh Enterprises - MSD	1460.73
Wadhwa Marbles & Granite Trading Co	811.64
Wadhwa Sanitary - USD	3257.68
Wall Associates - BSD	3773.91
Wave Infratrade Pvt Ltd - USD	12337.63
Welcome Colours & Chemicals - MSD	993.54
Welcome Infraprojects Sales - MSD	595.46
White Marble House - LSD	5439.76
Wipro Paints - USD	268.32
Wonder Tiles & Ceramics - Jaipur	8648.13
World of Tile - USD	1350.69
Y.D. Enterprises - BSD	18893.81
Yars Solutions - MSD	10128.00
Yash Enterprises - Jaipur	35.93
Yash Enterprises - Jaipur	3422.63
Yash Tiles & Sanitary House - DSD	2693.96
Yash Tradings - MSD	30910.65
Yashas Ceramics - BSD	23203.36
Yashraj Constructions - DSD	4895.82
Yog Hardware Store - LSD	731.79
Yogesh & Brothers - USD	6313.27
Yogesh Traders - DSD	4665.94
Yuvraj Tiles & Sanitation - LSD	5841.46
Zajken Galleria - BSD	217.02
Zoya Tiles - VWSD	8925.38

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ANNEXURE - B

Name of Customer	Total Profitteering
Hem Distributors - USDL	203.49
Vaasli Vaibhav Tiles - NSD	81.40
Mukherjee & Bose	81.40
Trupathi Sales Corporation - KSDM	284.89
Idea Traders - KSDM	406.98
Sri Nandi Distributors - BSD	81.40
Sandeep Sales - NSD	813.96
Construction Chemicals Com - OSD	81.40
A B Builders - KOSD	122.09
Beauty Wares - TSOC	81.40
Vyankatesh Enterprises - NSD	203.49
Udaipur Marble - KOSD	122.09
Swastik Marble Works - NSD	203.49
Shree Shantinath Enterprises - INSD	406.98
Sandeep Sales - NSD	610.47
T.M Fida Ali & Sons - NSD	203.49
Om Enterprises - NSD	40.70
Sandeep Sales - NSD	244.19
Agrawal Marbles - USDL	244.19
Sriram Marble & Granites - PSD	813.96
S V Enterprises - VWSD	406.98
Shri Shyam Tiles - USDL	81.40
Jayant Paper Products - INSD	203.49
Sri Vasavi Tiles & Sanitary - VWSD	406.98
Parvati Traders - OSD	406.98
Sai Traders - VWSD	406.98
R S and Sons - USDL	244.19
Sandeep Sales - NSD	4,059.82
OM ENTERPRISES - USDL	1,506.83
Patel Distributors - PSD	1,627.93
PVR Enterprises - HSD	203.49
Dharti Design and Decor - BSD	813.96
Bhandal Brothers - USDL	406.98
Unique Enterprises - USDL	203.49
Amar Enterprises - NSD	406.98
A City Enterprises - VWSD	610.47
Sri Vaishnavi Enterprises - HSD	406.98
Bath & Beyond - OSD	406.98
Sapphire Marble & Sanitary - OSD	203.49
Stone World - OSD	406.98
Anurag Traders - OSD	203.49
RAMESHWAR LAL SOHAN LAL - JNPUR	122.09
NGM Enterprises - HSD	406.98
Shri Shyam Power Tools - BSD	488.38
Ceramic Syndicate - INSD	203.49
Jayant Paper Products - INSD	1,017.46
Sagar Ceramics - PSD	1,017.46
J.D. Bath & Floors - ASD	1,017.46
S S Ceramics - OSD	406.98
Garib Nawaz Traders - USDL	203.49
Granite Point - KSDM	406.98
I.N. Traders - BSD	40.70
ABM Techno Servo - Jaipur	2,034.51
K K Amman Electricals - TSOC	81.40
Nanuman Marble & Sanitary Eng. - AS	1,098.85
A City Enterprises - VWSD	1,220.95
Mishra Marketing - TGSD	203.49
Sri Sai Balaji Tiles & Sanitary Mar	406.98
S.S.Ceramica Arch. Indore (P) Ltd	813.96
Pioneer Sales Corporation - INSD	1,017.46
I.N. Traders - BSD	325.59
T.K. Flooring & Chemicals - BSD	203.49
Hema Sri Waterproofing Solutions -	406.98
Sri Krishna Buildmart - OSD	1,017.46
Suraj Trading Company - INSD	81.40
S S Ceramics - OSD	203.49
Orient Enterprises - TSOC	406.98
OM ENTERPRISES - USDL	122.09
M K Marketing - VWSD	1,220.95
Varsha Industries - INSD	630.47
Vinayak Tiles & Fashion - Jaipur	813.96
GS Ceramics - TSOC	406.98
Satguru Tiles Store - USDL	244.19
Sree Venkateswara Traders - VWSD	406.98
Shree Shantinath Enterprises - INSD	81.40
Vivaan's Enterprises - OSD	406.98
Magadh Enterprises - OSD	406.98
Sapphire Marble & Sanitary - OSD	406.98
Armagnac Buildmart Pvt Ltd - INSD	1,220.95
Sharanya Enterprises - KSDM	813.96
A S TECHNOFORCE - NSD	203.49
SUMIT HARDWARE - OSD	406.98
Home Decor - INSD	81.40

Rahul Trading Company - Jaipur	406.98
Anand Enterprises & Timber Traders	610.47
Teja Tiles (Gngole) - VWSD	1,220.95
Deepak Enterprises - LSD	203.49
Shiv Shakti Traders - ASD	1,220.95
Laxmi Trading Co - USDL	203.49
Vinayak Tiles - INSD	162.79
Jai Raj Trading Company - USDL	773.27
Sumadhara Infracon Pvt Ltd - HSD	813.96
New Rajasthan Marbles - CSD	203.49
BK Enterprises - HSD	203.49
Vaishnavi Enterprises - VWSD	406.98
K.K. Traders - HSD	406.98
Nanaji Enterprises - VWSD	8,139.64
Mahendra Marbles - USDL	203.49
Sri Sai Balaji Tiles & Sanitary Mar.	406.98
Buildroyer Zaherabad Trading & Con	162.79
Morvi - OSD	406.98
Agrawal Marbles - USDL	2,034.91
Joy Bharat Agencies - KOSD	203.49
PVR Enterprises - HSD	81.40
Bhaktara Tiles & Sanitary - VWSD	976.75
Mahavir Sales Corporation (RPC) - P	406.98
Sri Laxmi Balaji Tiles - VWSD	2,034.91
Sri Vaishnavi Enterprises - HSD	4,069.82
Sai Balaji Marketing - Vizag	406.98
Tirupathi Sales Corporation - KSDM	406.98
Annapurna Guildmart Pvt Ltd - INSD	2,034.91
Das' - OSD	813.96
M.R. Associates - TSDC	1,220.95
BK Enterprises - HSD	122.09
Mukherjee & Bose	1,627.93
Sri Ganesh Marbles - OSD	406.98
Sri Laxmi Ceramics - OSD	406.98
Ranima Tiles - CSD	406.98
Reda Ceramics - KSDM	40.70
Gautam Traders (Bhopal) - INSD	122.09
Naini Marble Industries - USD	610.47
Wadhwa Sanitary - USD	406.98
Shri Ram Traders - OSD	406.98
World of Tile - USD	610.47
Jain Tiles - ASD	203.49
Subham Marbles - ASD	1,424.44
Anand Stores - INSD	203.49
Sapphire Traders - OSD	1,017.46
Gautam Traders (Bhopal) - INSD	406.98
Prashant Traders - NSD	406.98
Adhisakthi Agency - CSD	406.98
Sanjay Enterprises - BSD	366.28
Anhant Traders - Jaipur	610.47
Tile World (Eluru) - VWSD	406.98
Anant Tiles & Sanitary Wares - Jai	203.49
Amar Enterprises - NSD	1,017.46
Ravi Sales Corporation - LSD	2,238.40
Asha Traders - NSD	406.98
Nanaji Enterprises - VWSD	3,296.50
Genapathi Enterprises - VWSD	203.49
Joshi Traders - KSDM	406.98
New Modern Tiles - VWSD	813.96
Hem Raj & Sons - USD	3,118.31
Vrundavan Ceramics - CSD	406.98
Sai Traders - VWSD	1,424.44
Mamta Marbles - OSD	2,034.91
Ashirvad Agencies - VWSD	244.19
Abcom Sanitary Ware - BSD	488.38
Jayant Paper Products - INSD	1,017.46
Rajeev Ceramic Tiles - TGSD	203.49
Makshi Enterprises - INSD	406.98
Tirupati Marbles	406.98
RVC Ventures - OSD	1,220.95
Om Enterprises - NSD	81.40
K.K. Traders - HSD	40.70
Gupta Traders - USDL	406.98
Kohani Marketing	2,034.91
Minoo Traders - OSD	813.96
K.K. Traders - HSD	162.79
Amar Enterprises - NSD	1,017.46
Rock City Agency - TSDC	406.98
Star Build Tech - CSD	203.49
Sapphire Traders - OSD	1,017.46
Jai Shree Hardware & Tools - HSD	2,848.87
Tile Gallery - ASD	406.98
Maa Shambhavi Eng'con Pvt Ltd - OSD	813.96
Rajesh Trading Co - ASD	610.47
Sai Traders - VWSD	1,017.46
Tedgral (D) - KSDM	406.98
Granite Point - KSDM	406.98
Deepak Enterprises - LSD	813.96

ANNEXURE - B

Bharat Abrasive & Mineral Works- Ja	406.98
Surya Enterprises - Vizag	1,220.95
Imperial Developers - Vizag	4,069.82
Duppa Marble House - ASD	813.96
Trygve Engineering Pvt Ltd - USDL	203.49
Ravi Sales Corporation - USD	5,290.77
Sri Vasavi Tiles & Sanitary - VWSD	406.98
Maa Tara Tarini Marbles - OSD	406.98
Saraswati Marbles - USD	1,017.46
Vardhman Sanitation - Jaipur	813.96
Bondino - TSDC	81.40
Sri Vaishnavi Enterprises - HSD	4,069.82
Sawant Trading Co - PSD	406.98
NATURAL STONE ART - JAIPUR	203.49
K K Sales - Jaipur	406.98
Shri Ram Marble And Tiles - NSD	1,017.46
Singhal Tile Agencies - Jaipur	203.49
Sagar Ceramics - KSDM	4,069.82
Sree Manjunathe Swamy Agencies - VW	813.96
Mahalaxmi Tiles - INSD	813.96
Manna Tiles - TSDM	2,848.87
Sai Ceramics - BSD	2,084.91
Jaggi Hardware Pvt Ltd - OSD	1,017.46
Sai Ceramics - Jaipur	406.98
Shree Shyam A Traders - ASD	40.70
Vrundavan Ceramics - OSD	366.28
Harish Traders - HSD	203.49
Vrushabh Traders (New) - PSD	406.98
Suresh Enterprises - VWSD	366.28
Dehradun Marble House - ASD	203.49
Trygve Engineering Pvt Ltd - USDL	813.96
Sahasr Balaji Contractors & Traders	610.47
Mahaalaxmi Ceramics - TSDC	406.98
Pioneer Sales - ASD	2,034.91
Shivam Traders - BSD	610.47
Sanjay Enterprises - BSD	81.40
Sanjay Enterprises - BSD	406.98
Siva Lakshmi Enterprises - VWSD	813.96
Anurag Traders - OSD	610.47
Gunvada Marketing Private Limited	203.49
Sanjay Enterprises - BSD	976.76
Floor N More - BSD	406.98
Gayatri Enterprises - PSD	813.96
Shree Narayan Traders - USD	2,441.80
Venusa Tiles Mart - TSDC	162.79
Abcom Sanitary Ware - BSD	488.38
Heera Marble & Granites - KOSD	81.40
A City Enterprises - VWSD	81.40
Shri Sopathgin Tiles - BSD	406.98
Sri Sri Agencies - VWSD	203.49
M K P Ceramics - OSD	81.40
I.C.S.R. Ceramics - BSD	40.70
Rama Krishna Slabs & Tiles - Vizag	203.49
Natural Stones - Jaipur	406.98
Granite Point - KSDM	406.98
S.N.Ventures - BSD	40.70
Ganapathi Tiles Plaza - VWSD	406.98
Panthuram Infra - USD	2,034.91
Sri Rajeswari Marbles - Vizag	813.96
Shree Gayatri Marble - PSD	1,220.95
Vaishnavi Enterprises - VWSD	2,034.91
Chirag Sanitation - KOSD	203.49
Vaishnavi Enterprises - VWSD	244.30
Kasa Ceramics (OPC) Pvt Ltd - USDL	1,017.46
Jai Hanuman Agencies (HPC) - BSD	406.98
Shiva Sanitation - Jaipur	1,017.46
Agarwal Ceramic Tiles & Tapes - Ja	203.49
Arad Tiles & Sanitary - Jaipur	406.98
Shine Home Solutions - OSD	406.98
P.K.Tiles N Bath - USD	406.98
Sri Jem Granite - TSDC	406.98
Tirupathi Sales Corporation - KSDM	813.96
Sandeep Tiles - INSD	203.49
Shri Ram Traders - OSD	813.96
Sampath Sai Tiles - Vizag	1,220.95
Harish Traders - OSD	2,034.91
Sri Sai Srinivasa Tools & Hardware	203.49
Prathamesh Chemicals & Hardware - P	406.98
Shiva Sanitations & H/W Store - ASD	2,034.91
Suman Dux & Sons - OSD	1,017.46
ABM Techno Serve - Jaipur	4,069.82
K K Sales - Jaipur	1,017.46
Surya Marble & Stone Industries - P	406.98
Rama Enterprises - BSD	406.98
PVII Enterprises - HSD	81.40
R & R Traders - ASD	1,017.46
Govind Prasad & Bros - USDL	203.49
Prabhat General Store - ASD	1,017.46

or

Sri Sai Srinivasa Tools & Hardware	406.98
S.N.Ventures - BSD	40.70
Vinayak Marble Suppliers - DSD	406.98
Jain Tiles - ASD	406.98
Vinay Trading Company - INSD	81.40
Srinath Granite & Ceramic - BSD	81.40
Sri Balaji Tiles Bazaar - Vizag	203.49
Harlam Ceramic - BSD	813.96
Sima Enterprises - MSD	162.79
Pooja Marbles - Vizag	203.49
Sandeep Sales - NSD	81.40
Om Sales - ASD	833.86
Gupte Marble House - ASD	406.98
S.N.Ventures - BSD	81.40
Shaha Ceramics - BSD	406.98
Daahanya Trading Co. - DSD	610.47
Babu Enterprises - TSDC	203.49
Jain Enterprises - KOSD	122.09
Arihant Ceramic - PSD	203.49
Sai Traders - VWSD	406.98
Balajeo Enterprises - DSD	406.98
Boshan Lal Gang Steel Co.Pvt Ltd -	813.96
Ashok Kumar Baldev Raj - LSD	2,094.91
Sai Lakshmi Agencies (New) - VWSD	1,017.46
Surya Ceramics - Vizag	203.49
Mogji Enterprises - VWSD	406.98
Global Stone Art - VWSD	122.09
Dwarika Enterprises - Jaipur	813.96
Rishan Garh Marbles - USD	610.47
Srinam Distributors - BSD	1,017.46
Tile Gallery - ASD	406.98
Bosana Marbles - KOSD	813.96
Sree Srinivasa Tiles - Vizag	483.38
G.V.& Co - TSDC	406.98
Sharanya Enterprises - KSDM	1,017.46
M P Constructions - USDL	732.57
Madan Jagannath Dalvi - PSD	813.96
Wadhwa Marbles & Granite Trading Co	813.96
Bhramara Associates (RISAW) - BSD	976.76
Sai Traders - VWSD	122.09
Gupta Traders - USDL	813.96
Balajeo Enterprises - OSD	813.96
Wadhwa Sanitary - USD	406.98
Shri Ram Traders - DSD	813.96
K K Sales - Jaipur	406.98
Om Timbers - INSD	406.98
Khanna and Company - LSD	610.47
Homa Sri Waterproofing Solutions -	406.98
Sri Shirdi Sai Agencies - Vizag	81.40
Kumaraswamy Tiles Plaza - VWSD	447.68
Arihant Ceramic - PSD	1,017.46
Tushar Agencies - NSD	203.49
Anand Sales - LSD	406.98
Trygve Engineering Pvt Ltd - USDL	406.98
Vijaya Ganapathi Enterprises - Viza	1,017.46
Manjunatha Enterprises - BSD	122.09
New Tiles & Tiles - VWSD	203.49
Sapphire Traders - DSD	1,220.95
Roopchand Kisturchand - Jaipur	122.09
Anand Sales - LSD	813.96
Granite Point - KSDM	1,220.95
Makrana Marbles - LSD	4,069.82
Stylish Bath and Tiles Company - LS	406.98
K K Sales - Jaipur	610.47
Deepak Enterprises - LSD	813.96
Ambica Tile Zone - VWSD	406.98
Apario Ceramica - DSD	406.98
Babulal Agrawal & Sons - INSD	406.98
Universal Agency - TSDC	284.89
Varshnavi Enterprises - VWSD	406.98
CNR Enterprises - VWSD	406.98
Gupta Sales Corporation - Jaipur	406.98
Arvindji Atulji and Company - USD	406.98
K K Traders - HSD	488.38
Bhurat's Home Solutions - BSD	406.98
Garthvakeya Trading - Vizag	813.96
Tharunika Enterprises - TSDC	203.49
Shri Shyam Stone Solutions - Jaipur	813.96
Garib Nawaz Traders - USDL	610.47
Shri Balaji Tiles - DSD	203.49
Sri Sai Srinivasa Tools & Hardware	406.98
Cement Traders - INSD	203.49
	237,229.81