

**BEFORE THE NATIONAL ANTI-PROFITEERING AUTHORITY
UNDER THE CENTRAL GOODS & SERVICES TAX ACT, 2017**

Case No. : 66/2022
Date of Institution : 29.01.2021
Date of Order : 31.08.2022

In the matter of:

1. Shri Milan Pankaj Kothari, B-405, Anusaya CHS, Plot No. 206, Sector-4, Charkop Kandivali West, Mumbai-400067.
2. Director-General of Anti-Profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.

Applicants

Versus

M/s Sri Dutt Constructions, Building No.4, Garden Avenue K-4, Global City, Dongarpada, Narangi, Virar West, Palghar, Maharashtra-401303.

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 29.01.2021 has been received in National Anti- profiteering Authority (NAA) from the Applicant No. 2 i.e. the Director General of Anti-Profiteering (DGAP) after a detailed investigation, under Rule 129 (6) of the Central Goods & Service Tax

(CGST) Rules, 2017. The brief facts of the present case are that an application was filed before the Maharashtra State Screening Committee on Anti-profiteering under Rule 128 of the CGST Rules, 2017 by the Applicant No. 1 alleging profiteering by the Respondent in respect of purchase of a Flat No. 303, Wing-D, in the Project "Garden Avenue K-4", Virar West, Palghar, Maharashtra. The Applicant No. 1 alleged that the Respondent had not passed on the benefit of Input Tax Credit (ITC) to him by way of commensurate reduction in the price.

2. The DGAP in his Report dated 29.01.2021, inter-alia stated that: -
- i. The Maharashtra State Screening Committee on Anti-profiteering examined the said application and forwarded the said application with his recommendation, to the Standing Committee on Anti-profiteering for further action, in terms of Rule 128 of the Rules.
 - ii. The aforesaid reference was examined by the Standing Committee on Anti-profiteering in his meeting held on 13.09.2019 and vide minutes of meeting received by the DGAP on 09.10.2019, it was decided to forward the same to the DGAP, to conduct a detailed investigation in the matter.
 - iii. On receipt of the reference from the Standing Committee, a notice under Rule 129 of the CGST Rules, 2017 was issued by the DGAP on 23.10.2019, calling upon the Respondent to reply as to whether he admitted that the benefit of ITC had not been passed on to the Applicant No. 1 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 furnish all the supporting documents. Further, in the said notice dated 23.10.2019, the Respondent was given an opportunity to inspect the non-confidential evidences/information submitted by the Applicant No. 1, during the period 30.10.2019 to 31.10.2019. The Respondent did not avail of the said opportunity.

- iv. In response to the notice, the Respondent did not submit the requisite documents on the due date. Hence, reminder letters were sent to the Respondent on 25.11.2019, 03.01.2020, 23.01.2020, 18.02.2020, and 26.02.2020. The Respondent did not submit all the requisite documents even after several reminders letters, therefore, summons under Section 70 of the CGST Act, 2017 read with Rule 132 of the Rules, was issued on 13.05.2020 to Sh. Purushottam Patel (Respondent/ Partner) to submit the relevant documents on or before 22.05.2020. 
- v. In compliance to the said summons, the Respondent replied vide e-mail dated 27.05.2020 and requested for time to submitted the relevant documents. Therefore, 2nd summons under Section 70 of the Central Goods and Service Tax Act, 2017 read with Rule 132 of the Rules, was issued on 02.06.2020 to Sh. Purushottam Patel (Partner) to submit the relevant documents on or before 20.06.2020.
- vi. In compliance to 2nd summons, the Respondent did not submitted reply/ documents on due date. Hence, 3rd summons under Section 70 of the Central Goods and Service Tax Act, 2017 read with Rule 132 of the Rules, was issued on

- 02.07.2020 to Sh. Purushottam Patel (Partner) to submit the requisite documents on or before 24.07.2020.
- vii. In compliance to 3rd summons, the Respondent submitted certain details /documents vide e-mail/letter dated 13,07,2020, 20.07.2020, 30.09.2020, and 01.10.2020. However, complete documents were not submitted. Hence, 4th summons under Section 70 of the Central Goods and Service Tax Act, 2017 read with Rule 132 of the Rules, was issued on 26.10.2020 to Sh. Purushottam Patel (Partner) to submit the remaining documents on or before 05.11.2020.
- viii. Even after the 4th summons, the Respondent did not submit complete documents on due date. Therefore, letter dated 09.11.2020 was sent to the jurisdictional Commissioner to collect the pending documents from the Respondent and forward the same to the DGAP office. In compliance, the jurisdictional office forwarded the pending documents vide letter dated 09.12.2020. Further, the Respondent also submitted the required details vide e-mail dated 03.12.2020 and 07.12.2020.
- ix. Vide e-mail dated 12.01.2021, the Applicant No. 1 was given an opportunity to inspect the non-confidential evidences/reply furnished by the Respondent, on 15.01.2021 or 18.01.2010. The Applicant No. 1 replied vide e-mail dated 12.01.2021 and informed that he was staying abroad and requested to share the non-confidential documents submitted by the Respondent on e-mail or WhatsApp. Since, the Respondent had declared all the documents as confidential, an e-mail was sent to the Respondent on 12.01.2021 to provide the summary of

confidential and non-confidential documents. However, the Respondent failed to submit the summary of confidential and non-confidential documents, and declared all the documents as confidential and thus the same were not shared with the Applicant No. 1.

- x. The period covered by the current investigation was from 01.07.2017 to 31.03.2019. (Restricted to 31.03.2019, as the Respondent opted for new scheme in terms of Notification No 03/2019 (Central Rate) dated 29.03.2019).
- xi. The time limit to complete the investigation was upto 08.04.2020. However, due to prevalent pandemic of COVID-19 in the country, vide Notification 35/2020-Central Tax dated 03.04.2020 issued by the Central Board of Indirect Taxes and Customs under Section 168 (A) of the CGST Act, 2017, it was notified that where any time limit for completion/furnishing of any report, had been specified in, or prescribed or notified under the CGST Act, 2017 which fell during the period from the 20th day of March, 2020 to the 29th day of June, 2020, 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, should be extended upto the 30.06.2020. Vide Notification 55/2020-Central Tax dated 27.06.2020, Notification No. 65/2020 dated 01.09.2020, and Notification No. 91/2020 dated 14.12.2020, it was further extended upto 31.03.2021.
- xii. In response to the notice dated 23.10.2019, the Respondent replied vide letters/emails dated 13.01.2020, 28.01.2020,

01.02.2020, 26.02.2020, 06.03.2020, 27.05.2020, 13.07.2020, 20.07.2020, 30.09.2020, 01.10.2020, 03.12.2020, 07.12.2020, 05.01.2021, 12.01.2021, 20.01.2021 and 25.01.2021. The replies of the Respondent are summed up as follows: -

- a. he was engaged in providing construction services and developing two projects at Virar West namely Garden Avenue K-4 (RERA Reg. No. P99000004018) and Garden Avenue K-3 (RERA Reg. No. P99000007110) and charging 1 % without ITC w.e.f 01.04.2019 in terms of Notification No. 03/2019 (Central Rate) dated 29.03.2019).
- b. initially he kept common account for both the Projects, as there was no clarity regarding accounts and the same was accepted at the time of RERA registration. However, from 21.07.2018 as per the provisions of RERA Act, 2016 he had maintained separate bank accounts for both the Projects namely Garden Avenue K-4 and Garden Avenue K-3. The Respondent further requested to restrict the investigation to the project Garden Avenue K-4 only as the Applicant No. 1 belongs to the said Project. Also, it was registered under separate RERA registration and having separate bank account. The details of bank accounts was given below: -

Project Name: - Garden Avenue K-3

Period	Bank Name	Account No	Remarks
31/07/2017 to 20/07/2018 (Note : RERA was applicable from 01/08/2017)	HDFC Bank	50200026330972	Erroneously kept common account for Garden Avenue K3 & K4 as there was no clarity regarding accounts till then and same was accepted at time of RERA Registration
21/07/2018 to 28/03/2019	Kotak Mahindra Bank	8612417049	Opened separate account after necessary clarifications
29/03/2019 to till date	HDFC Bank	50200026330972	Opened new accounts as project was mortgaged

Project Name:- Garden Avenue K-4

31/07/2017 to 20/07/2018 (Note : RERA was applicable from 01/08/2017)	HDFC Bank	50200026330972	Erroneously kept common account for Garden Avenue K3 & K4 as there was no clarity regarding accounts till then and same was accepted at time of RERA Registration
21/07/2018 to 28/03/2019	HDFC Bank	50200026330972	Opened account with Kotak Mahindra Bank as above for K3 and kept this account for K4
29/03/2019 to till date	HDFC Bank	57500000324922	Opened new accounts as project was mortgaged

- c. Most of the work of the Project "Garden Avenue K-4" was completed before July, 2017 and hence no substantial cost incurred towards the Project after implementation of GST, on which he could get any major benefit of ITC to pass on to the buyers. The Respondent also submitted that he opted for composition scheme in VAT in the pre GST period and hence no ITC with regard to VAT had been availed by him. The Respondent further stated that he had availed ITC of Rs. 21,77,557/- (net of reversal of Rs. 39,75,528/- in terms of Notification No. 03/2019 (Central Rate) dated 29.03.2019) during the period 01.07.2017 to 31.03.2018 in respect of the project Garden Avenue K-4 and for the period 01.04.2018 to

31.03.2019, he had not availed any ITC in relation to the said project as the project was almost fully completed as on July, 2017 and thereafter no major cost incurred towards the Project. Further, w.e.f 01.04.2019, the Respondent opted new scheme as per the Notification No. 03/2019 (Central Rate) dated 29.03.2019) i.e. 1 % GST without ITC. However, the O.C. for the said project had not been received till date due to revised fire approvals after tragic fire incident in Kamla Mills, Mumbai.

- xiii. Vide the aforementioned letters/e-mails, the Respondent submitted the following documents/information:
- a. Brief profile of the company.
 - b. Copies of GSTR-1 and GSTR- 3B returns for the period July, 2017 to September, 2019.
 - c. Details of ITC reversal in terms of Notification No. 03/2019 (Central Rate) dated 29.03.2019).
 - d. Copies of Tran-1 returns for transitional credit.
 - e. Copies of VAT & ST-3 returns for the period April, 2016 to June, 2017.
 - f. Copy Sale Agreement/Contract issued to the Applicant.
 - g. Tax rates - pre-GST and post-GST.
 - h. Copy of Balance Sheet (including all Annexures and profit/loss account) and Cost Audit Report for FY 2016-17, FY 2017-18 & 2018-19.
 - i. Copy of Electronic Credit Ledger for the period July, 2017 to September, 2019.

- j. CENVAT/Input Tax Credit register for the period April, 2016 to June, 2017 and July, 2017 to March, 2019.
- k. Copy of project report submitted to the RERA in respect of both the projects Garden Avenue-K4 and Garden Avenue K-3 along with the bank account details.
- l. Details of VAT, Service Tax, ITC of VAT, CENVAT credit for the period April, 2016 to June, 2017 and output GST and ITC for the period July, 2017 to September, 2019 for the project "Garden Avenue K-4".
- m. List of home buyers in the project "Garden Avenue K-4".
- xiv. All the details/ information submitted by him was to be treated as confidential except the documents related to the Applicant No. 1 in terms of Rule 130 of the CGST Rules, 2017.
- xv. The reference received from the Standing Committee on Anti-profiteering, various replies of the Respondent and the documents/evidences on record had been carefully scrutinised. R
The main issues for determination were:
 - a. Whether there was benefit of reduction in the rate of tax or ITC on the supply of construction service by the Noticee, on implementation of GST w.e.f. 01.07.2017 and if so,
 - b. Whether such benefit was passed on by the Respondent to the recipients, in terms of Section 171 of the CGST Act, 2017.
- xvi. Another relevant point in this regard was para 5 of Schedule-III of the CGST Act, 2017 (Activities or Transactions which shall be treated neither as a supply of goods nor a supply of services)

which reads as "Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building". Further, clause (b) of Paragraph 5 of Schedule II of the CGST Act, 2017 reads as

"(b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer, wholly or partly, except where the entire consideration has been received after issuance of completion certificate, where required, by the competent authority or after his first occupation, whichever is earlier".

Thus, the ITC pertaining to the residential units and commercial shops which was under construction but not sold was provisional ITC which might be required to be reversed by the Respondent, if such units remained unsold at the time of issue of the completion certificate, in terms of Section 17(2) & Section 17(3) of the CGST Act, 2017, which read as under:

Section 17 (2) "Where the goods or services or both are used by the registered person partly for effecting taxable supplies including zero-rated supplies under this Act or under the Integrated Goods and Services Tax Act and partly for effecting exempted supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies including zero-rated supplies".


Section 17 (3) "The value of exempted supply under sub-section (2) shall be such as might be prescribed and shall include supplies on which the recipient is liable to pay tax on reverse charge basis, transactions in securities, sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building".

Therefore, the ITC pertaining to the unsold units might not fall within the ambit of this investigation and the Respondent was

required to recalibrate the selling price of such units to be sold to the prospective buyers by considering the net benefit of additional ITC available to him post-GST.

xvii. Prior to implementation of GST w.e.f. 01.07.2017, Service Tax on construction service was chargeable @ 4.50% (vide Notification No. 14/2015-ST dated 19.05.2015). After implementation of GST w.e.f 01.07.2017, GST on construction services was chargeable @ 18% (effective rate was 12% in view of 1/3rd abatement on value) on construction service vide Notification No. 11/2017-Central Tax (Rate) dated 28.06.2017. The effective GST rate on construction service in respect of affordable and low-cost houses upto a carpet area of 60 square metres was further reduced to 12% GST (effective rate was 8% in view of 1/3rd abatement on value), vide Notification No. 1/2018-Central Tax (Rate) dated 25.01.2018 (in respect of affordable and low-cost house upto a carpet area of 60 square meters). Further, vide Notification No. 03/2019-Central Tax (Rate) dated 29.03.2019, GST on construction service in respect of affordable and low-cost houses upto a carpet area of 60 square metres was 1% and no ITC was eligible under the said notification.

xviii. Further, the contention of the Respondent that the Applicant No. 1 belongs to the project "Garden Avenue K-4" which was registered under the separate RERA registration no. P99000004018 appeared to be correct and it had been verified from the documents submitted by the Respondent that "Garden Avenue K-4" and "Garden Avenue K-3" had separated RERA

registrations. As per Respondent submission, the Respondent maintained the separate bank accounts for both the Projects "Garden Avenue K-4" (RERA Reg. No. P99000004018) and "Garden Avenue-K3") (RERA Reg. No. P99000007110) as per the provisions of RERA Act, 2016 21.07.2018 onwards. Since the Respondent had submitted that he were having separate RERA registrations and separate bank accounts for both the Projects, the DGAP restricted the investigation to the Project "Garden Avenue K-4" only. The reasons for maintaining common bank accounts for both the projects till 20.07.2018 as mentioned in para 13(ii) above, were not the subject matter of the DGAP. 

- xix. Based on the Respondent submissions/documents, it had been noticed that the Respondent had opted for the new scheme from 01.04.2019 in terms of Notification No. 03/2019-CT (Rate) dated 29.03.2019 and reversed the ITC of Rs. Rs. 39,75,528/- in the month of August, 2019 to fulfill the conditions prescribed in the Notification No. 03/2019-CT (Rate) dated 29.03.2019. Therefore, the period of investigation had been restricted to 01.07.2017 to 31.03.2019 instead of 01.07.2017 to 30.09.2019.
- xx. As regards the allegation of profiteering, it was observed that prior to 01.07.2017, i.e., before the GST was introduced, the Respondent were eligible to avail credit of Service Tax paid on input services only (no credit was available in respect of Central Excise duty paid on the inputs) and also ITC of VAT paid on inputs was not available to the Respondent as he had opted for composition scheme in VAT in the pre-GST regime. Further,

post-GST, the Respondent could avail ITC of GST paid on all the inputs and the input services including the sub-contracts. From the information submitted by the Respondent for the period April, 2016 to March, 2019, the details of ITCs availed by him and his turnovers from the project "Garden Avenue K-4" during the pre-GST (April, 2016 to June, 2017) and post-GST (July, 2017 to March, 2019) periods, were furnished in Table-'A' below:-

Table-'A'

(Amount in Rs.)

S. No.	Particulars	Total (Pre-GST) 01.04.2016 to 30.06.2017	Total (Post-GST) 01.07.2017 to 31.03.2019
1	CENVAT of Service Tax Paid on Input Services used (residential & commercial units) (A)	73,09,110	
2	Input Tax Credit of GST Available (residential & commercial units) (B)*		61,53,085
3	Total CENVAT/Input Tax Credit Availed (C)= (A) or (B)	73,09,110	61,53,085
4	Total Turnover as per list of Home Buyers (residential & commercial units) (D)	27,60,04,455	20,44,78,692
5	Total Saleable Area (in SQF) (residential & commercial units) (E)	2,90,443	2,90,443
6	Total Sold Area (in SQF) relevant to turnover (F)	1,13,164	60,664
7	Relevant ITC [(G)= (A or B)*(F)/(E)]	28,47,816	12,85,177
8	Ratio of CENVAT/ ITC [(H) = (G)/(D)]	1.03%	0.63%

From the above Table-'A', it was observed that the ITC as a percentage of the turnover that was available to the Respondent during the pre-GST period (April, 2016 to June, 2017) was 1.03% and during the post-GST period (July, 2017 to March, 2019), it was 0.63%. This showed that post-GST, the Respondent had not benefited from any additional ITC and in

fact, the ITC availed by the Respondent post introduction of GST was lower by 0.40% [1.03% (-) 0.63%] of the turnover, compared to the pre-GST period.


- xxi. There was no additional benefit of ITC, on implementation of GST w.e.f. 01.07.2017, the provisions of Section 171 of the CGST Act, 2017 was not attracted.

3. Therefore, the DGAP has concluded that:-

- i. The allegation was that post implementation of GST, the benefit of ITC was not passed on by the Respondent by way of commensurate reduction in the price, to the recipients. However, as discussed above, there was no benefit of additional ITC that accrued to the Respondent post introduction of GST. In fact, the ITC as a ratio of Respondent's turnover decreased from 1.03% to 0.63%. Section 171(1) of the CGST Act, 2017 dealing with profiteering could be invoked in the event there was a reduction in the rate of tax or there was an increase in the input tax credit. Since there was no additional benefit of ITC on implantation of GST w.e.f. 01.07.2017, the said statutory provision was not applicable to the present case for the project "Garden Avenue K-4".
- ii. In view of the aforementioned findings, the conclusion was that Section 171(1) of the CGST Act, 2017, requiring that "*a 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*", was not attracted to the

present case for the complete Project "Garden Avenue K-4" only.

4. The above Report was carefully considered by this Authority and it was decided to allow the Applicant No. 1 to file his consolidated written submissions by 15.02.2021 any specific request for hearing, if required. Accordingly, a notice dated 04.02.2021 was issued to the Applicant to explain why the Report dated 29.01.2021 furnished by the DGAP should not be accepted.

5. The Applicant No. 1 vide e-mail dated 17.03.2022 has submitted that he has satisfied with the findings in the DGAP's Report dated 29.01.2021 and requested for closure of the complaint. 

6. This Authority has carefully considered the Report furnished by the DGAP, all the submissions and the other material placed on record, and the arguments advanced by the Applicant No. 1. On examining the various submissions, the Authority finds that the following issues need to be addressed:-
 - i. Whether there was any violation of the provisions of Section 171 (1) of the CGST Act, 2017 in this case?
 - ii. If yes then what was the quantum of profiteering?

7. On perusal of Section 171(1) of the CGST Act shows that it provides as under:-

"Any reduction in rate of tax on any supply of goods or services or the benefit of input tax credit shall be passed on to the recipient by way of commensurate reduction in prices."

It is clear from the plain reading of Section 171(1) mentioned above that it deals with two situations: - one relating to the passing on the benefit of reduction in the rate of tax and the second pertaining to the passing on the benefit of the ITC. On the issue of reduction in the tax rate, it is apparent from the DGAP's Report that there has been no reduction in the rate of tax in the post GST period. Hence the only issue to be examined is as to whether there was any net benefit of ITC with the introduction of GST. On this issue, the DGAP in his Report, has stated that ITC as a percentage of the turnover which was available to the Respondent during the pre-GST period (April-2016 to June-2017) was 1.03% and during the post-GST period (July-2017 to March-2019), it was 0.63%. On this basis, the DGAP has concluded his Report with the findings that the Respondent had neither been benefited from additional ITC nor there had been a reduction in the tax rate in the post-GST period for the Project "Garden Avenue K-4".



8. The Authority also finds the Applicant No. 1 vide his above submissions has also stated that he has satisfied with the findings in the DGAP's Investigation Report dated 29.01.2021.
9. In view of our above facts the Authority has no reason to differ from the Report of DGAP and we therefore agree with his findings since there was no reduction in the rate of tax nor there was increased additional benefit on account of ITC. Hence, the provisions of Section 171 of CGST Act, 2017 are not liable to be invoked in this case. The Authority concludes that the instant case does not fall under the ambit of Anti-Profitteering provisions of Section 171 of the CGST Act, 2017 as the

Respondent has neither been benefited from additional ITC nor has there been a reduction in the tax rate in the post-GST period.

10. In view of the above, the allegation that the Respondent has not passed on the benefit of ITC in this case is not sustainable. Accordingly, the application filed by the Applicant No. 1 requesting action against the Respondent for alleged violation of the provisions of the Section 171 of the CGST Act is not maintainable and hence the same is dismissed.
11. Further, the Hon'ble Supreme Court, vide its Order dated 23.03.2020 in *Suo Moto Writ Petition (C) no. 3/2020*, while taking suo-moto cognizance of the situation arising on account of the Covid-19 pandemic, has extended the period of limitation prescribed under the general law of limitation or any other special laws (both Central and State) including those prescribed under Rule 133(1) of the CGST Rules, 2017, as is clear from the said Order which states as follows:-

"A period of limitation in all such proceedings, irrespective of the limitation prescribed under the general law or Specific Laws whether condonable or not shall stand extended w.e.f. 15th March 2020 till further order/s to be passed by this Court in present proceedings."

Further, the Hon'ble Supreme Court, vide its subsequent Order dated 10.01.2022 has extended the period(s) of limitation till 28.02.2022 and the relevant portion of the said Order is as follows:-

"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."

Accordingly, this Order having been passed today falls within the limitation prescribed under Rule 133(1) of the CGST Rules, 2017.

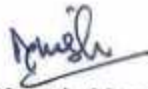
12. A copy of this order be sent to the Applicants and the Respondent free of cost. File of the case be consigned after completion.

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/20/Sri Dutt/2021 | 8469 — 8472 Date: 31.08.2022

Copy To:-

1. M/s Sri Dutt Constructions, Building No.4, Garden Avenue K-4, Global City, Dongarpada, Narangi, Virar West, Palghar, Maharashtra-401 303.
2. Sh. Milan Pankaj Kothari (Applicant No. 1), B-405, Anusaya CHS, Plot No. 206, Sector-4, Charkop Kandivali West, Mumbai- 400 067.
3. Director General Anti-Profitteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, Gole Market, New Delhi-110001.
4. Guard File.

o/c