



BEFORE THE COMPETITION COMMISSION OF INDIA
(AUTHORITY UNDER SECTION 171 OF THE CENTRAL GOODS & SERVICES TAX ACT, 2017)

I.O. No. : 05/2023
Date of Institution : 07.03.2023
Date of Order : 17.08.2023

In the matter of:

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.

Applicant

Versus

M/s Miraj Entertainment Limited (Shalini Shivani Theatres), Besides Chaitanyapuri Metro Station, Kothapet, Hyderabad, Telangana-500060.

Respondent

Coram:-

1. Smt. Ravneet Kaur, Chairperson
2. Dr. Sangeeta Verma, Member
3. Sh. Bhagwant Singh Bishnoi, Member

ORDER

1. The present Report dated 03.03.2023 has been received by the Competition Commission of India (hereinafter referred to as the "Commission") from the Director General of Anti-Profiteering (herein after referred to as the "DGAP") after a detailed investigation under Rule 133(4) of the Central Goods & Service Tax (CGST) Rules, 2017 (herein after referred to as the "Rules"). The brief facts of the case are that the erstwhile National Anti-Profiteering Authority (herein after referred to as the "NAA") in the case of M/s Miraj Cinemas Limited (Shalini Shivani Theatres) (herein after referred to as the "Respondent") vide Para 17 of its order No. 21/2022 dated 20.06.2022 had observed that:-

"With regard to the fixation of admission ticket rates for the 'Exception Category', it is claimed by the Respondent that no such category existed before 1.1.2019, and hence the admission ticket rates were not available for comparison post 1.1.2019. It was further claimed by the Respondent that the fixation of the ticket rates for the exception category has taken into consideration the prevalent GST rate of 18% and hence no amount of profiteering can be made out against them. To verify the above-said claim, the Authority has looked into various documents submitted by the Respondent to the DGAP. It is found that the DGAP vide Notice dated 4.6.2020 had demanded various documents and details from the Respondent during the course of the investigation, which also included a pricelist of the movie admission tickets pre-and-post 1.1.2019 and invoices for the period before

1.1.2019. However, it appears from the perusal of the records submitted along with the Investigation Report dated 31.12.2020 of the DGAP that the relevant documents or information relating to the 'Exceptional Category', at any time before 1.1.2019 was not provided to him. In absence of the said documents/information, it is not possible to verify the claim of the Respondent that no 'Exceptional' category was in existence before 1.1.2019. It is also noted here that the Respondent had submitted only two permissions dated 29.5.2017 and 20.11.2019 of the licensing authority fixing the rate of admission tickets and none of these permissions mentioned 'Exception Category'. Given the above observations and findings, the matter relating to the 'Exception Category' needs to be examined/ investigated afresh by the DGAP."

2. The DGAP vide his Report dated 03.03.2023 has inter-alia submitted the following:-

i. On receipt of Order No. 21/2022 dated 20.06.2022, notice under Rule 129 of the CGST Rules, 2017 was issued by the DGAP on 18.07.2022, calling upon the Respondent to furnish the requisite information/ documents along with the ratification of the orders of Hon'ble High Court of Telangana at Hyderabad on the petitions filed by the Respondent permitting to charge the rates as requested by the Respondent to the licensing authorities, if any by the Competent Authority approving the higher prices charged post 01.01.2019.

a. vide his e-mails dated 18.10.2022 and 17.11.2022, the Respondent has submitted that he had applied before the

licensing authorities to allow increase in rate of tickets for certain movies, and provided copies of such applications.

- b. The Respondent vide his email dated 02.02.2023 submitted that *“Bunch of Writ Petitions were filed by various cinema theatres in the Hon'ble High Court of Telangana praying that the Hon'ble High Court be pleased to issue an appropriate writ declaring the action of the Respondents in not fixing the rate of admission for the respective theatres as illegal, null, void and arbitrary and consequently direct the Respondents to permit the theatre owners to fix the rate of admission as per their applications”*,

In the bunch of Writ Petitions vide an order dated 01.12.2021, the Hon'ble High Court was pleased to pass a direction as follows:

“Accordingly, there shall be a direction to the respondents / licensing authorities to permit the petitioners to run their theatres by collecting the proposed enhanced rates of tickets. Petitioner theatres are directed to inform the authorities concerned as to the rates which they intend to collect in their respective theatres till adjudication of the issues in question by the respective committees. Petitioners are further directed to pay taxes proportionate to the proposed rates. This order shall be in force for a period of four weeks only.”

However, on 21.12.2021 the State Government issued a fresh Government Order (GO) whereby the ticket rates were enhanced which were acceptable to the Cinema Theatres.

The Salient features of the Hon'ble High Court's order dated 1st December, 2021 are:-

- a) The cinema theatres were permitted to run the theatres by collecting the proposed enhanced rates.
 - b) The Petitioners were directed to inform the concerned authorities as to the rates which they intend to collect in their respective theatres till adjudication of the issues in question by the respective committees which was subsequently done by the State Government by issuing the GO dated 21 December 2021 and the same was acceptable to the theatre owners.
 - c) Petitioners were directed to pay taxes proportionate to the proposed rates.
- c. Vide letter dated 15th November 2022, the Respondent mentioned that *"so far as 'Exception Category' is concerned, all sanction dates are after reduction in rate of GST. Therefore, the question of any further reduction in ticket price due to any reduction in GST rate or consequential Anti-profiteering does not arise"*.

- d. In his letter to the DGAP dated 02.02.2023 the Respondent also stated that *"it is not in dispute that all such applications filed by us for increase in rates under 'Exception Category, were after the cutoff date i.e. 31.12.2018 and therefore, any increase in the ticket price based on such application cannot involve any profiteering on account of decrease in GST rate because the rate of GST as on the date of application and on the date when the movie was run subsequently was always the same. This is sufficient reason that no profiteering is involved"*.
- ii. As per the directions received from the NAA through aforesaid Order of the NAA, the various replies as well as contentions of the Respondent giving rationale as to why provisions of Section 171 of the Act *ibid* are not attracted in the case of 'Exception Category' and the documents/evidences on record had been carefully scrutinized.
- iii. The main issue to be looked into was whether the rate of GST on the *"Services by way of admission to exhibition of cinematography films where price of admission ticket is above one hundred rupees"* was reduced from 28% to 18% w.e.f. 01.01.2019 and if so, whether the benefit of such reduction in the rate of GST was passed on by the Respondent to the recipients, in terms of Section 171 of the Central Goods and Services Tax Act, 2017.
- iv. As regards the reduction in the rate of tax, it is observed that the Central Government, on the recommendation of the GST Council, reduced the GST rate on *"Services by way of admission to*

exhibition of cinematography films where price of admission ticket is above one hundred rupees" from 28% to 18% w.e.f. 01.01.2019 vide Notification No. 27/2018-Central Tax (Rate) dated 31.12.2018. This is a matter of fact which has not been contested by the Respondent.

- v. Section 171(1) of Central Goods and Services Tax Act, 2017 which governs the anti-profiteering provisions under GST states that "*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.*" Thus, the legal requirement is that in the event of a benefit of input tax credit or reduction in rate of tax, there must be a commensurate reduction in prices of the goods or services. Such reduction can obviously be only in terms of money, such that the final price payable by a consumer gets reduced commensurate with the reduction in the tax rate. This is the legally prescribed mechanism for passing on the benefit of input tax credit or reduction in rate of tax to the recipients under the GST regime and there is no other method which a supplier can adopt to pass on such benefits.
- vi. On scrutiny of the documents submitted by the Respondent for the 'Exceptional' Category admission tickets, it was observed that there were altogether six such movies where ticket prices had been revised upward by the Respondent. The details of the same are as under:-

Sr. No.	Name of Movie and dates of enhanced ticket prices requested for	Old Rate in Rs.	Proposed Rate in Rs.	Date of Request Letter
1	Saaho (Telugu) 30.08.2019 to 12.09.2019	138 184	200 350	23.08.2019
2	Syeraa Narasimha Reddy (Telugu) 02.10.2019 to 17.10.2019	138 184	200 350	16.09.2019
3	War (Hindi) 02.10.2019 to 17.10.2019	138 184	200 350	20.09.2019
4	Ala Vaikunthapurramuloo (Telugu) 09.01.20 to 26.01.20	138 184	200 350	18.12.2019
5	Syeraa Narsimha Reddy (Telugu) 09.01.20 to 26.01.20	138 184	200 350	18.12.2019
6	Darbar (Telugu) 09.01.20 to 26.01.20	138 184	200 350	18.12.2019

vii. The first application for upward revision of rate of ticket was on 23rd August 2019 which was after almost nine months after reduction in rate of GST on 01.01.2019 from 28 % to 18%. The Respondent increased its base price and continued to sell the tickets in 'regular' category at Rs.150/- and Rs. 200/- from 1st January 2019 till 3rd Feb. 2019 even after reduction in the rate of GST from 28% to 18% from 1st January 2019. However, the Respondent had reduced the rate of 'regular' category movie tickets for regular tickets to Rs. 138/- and Rs. 184/- from 4th February 2019 and the profiteering for 'regular' category movie tickets pertains to the period from 1st January 2019 to 3rd Feb 2019 only as from the 4th February 2019 the ticket prices for 'regular' admission tickets were reduced from Rs. 150/- to Rs.

138/- and from Rs. 200/- to Rs. 184/- in compliance with Section 171 of the CGST 2017. Once a supplier of service reduces the price commensurate with the reduction in the rate of GST in compliance of Section 171 of the CGST Act-2017 any increase in price later cannot be a subject matter of investigation under anti-profiteering measures. The amount of profiteering for the 'regular' admission tickets determined as Rs. 12,83,999/- as per the provisions of Rule 133 (1) of the CGST Rules, 2017 in respect of 'Regular Category' only has already been accepted and deposited by the Respondent along with Rs.11.73 each for the two Applicants. The proposed increase in the price of admission tickets in 'Exceptional Category' in the month of August 2019 after due reduction in the ticket prices already made by the Respondent from 4th of February 2019 in acknowledgement of the rate of reduction in GST from 28% to 18 % effective from 01.01.2019 did not come under the purview of investigation under Section 171 of CGST-2017. Therefore, the profiteering in this case happened only for the 'Regular' category tickets from 01.01.2019 till 3rd of Feb. 2019 as from 4th Feb. 2019 the rate was reduced by the Respondent in compliance of anti-profiteering provisions.

- viii. It was observed from the letters of the Respondent requesting the licensing authorities for upward revision in the rates of Admission Tickets for six movies that the old rates from which revision was requested were mentioned as Rs. 138/- and Rs. 184/-, were the ones reduced and maintained after 3rd of Feb.

2019 on taking cognizance of reduction in rate of GST from 28% to 18% on 01.01.2019 in respect of 'Regular' Category. Thus, the Respondent while seeking enhancement in rates has already reckoned the GST rate at 18% and there was no further reduction in rate of GST.

- ix. The Respondent has stated that there were no instances of 'Exceptional Category' admission tickets prior to 01.01.2019. It was pertinent to mention that as such there is no nomenclature "Exceptional Category" used for special movies for which enhanced rates of tickets were sought in the parlance of cinema industry. It was only as per Para 16 of the report of the DGAP dated 31.12.2020 that such special movies were categorized as 'Exceptional' Category to distinguish them from the 'Regular' category in the report. Therefore, it was imperative that two permissions dated 29.5.2017 and 20.11.2019 of the licensing authority fixing the rate of admission tickets couldn't have mentioned the classification as 'Exceptional Category'. Given the number of Writ Petitions filed by the theater owners even prior to 01.01.2019, pending before the Hon'ble High Court of Telangana at Hyderabad seeking direction to the licensing authorities to permit them to run the theater as per their applications to enhance the rate of admission tickets, the requests for enhancement of ticket prices for certain special movies seem to be a perennial phenomenon in the cinema industry. Therefore, there might not be any application for rate revision mentioning them as 'Exceptional Category' prior to

01.01.2019 but the applications for enhancement of rates by the Respondent in case of special movies released prior to 01.01.2019 also could not be ruled out.

- x. To determine profiteering, comparison of the base price of a unit of a product or service sold on the date just prior to reduction in the rate of GST with the price of the same unit of identical product or service sold on or after the implementation of reduction in rate of GST was warranted. However, the rates quoted in such applications for altogether different movies made almost a year ago could not be compared with the proposed cum tax rates in respect of 'Exceptional Category' being discussed. Firstly, because the cum tax rates proposed now have clearly taken the GST component at 18% with no further reduction and secondly a substantial period had elapsed from the rates proposed, if any for the period prior to 2019 and the rates proposed now. The lapse of such a long period was bound to attract many more factors impacting cost and resultantly the price of the admission tickets such as additional facilities provided after incurring additional costs on infrastructure like better seating, better air-conditioning or sound system apart from normal rise in costs due to inflation. Therefore, comparing the rates for such special altogether different movies proposed prior to 2019 with those proposed now being too farfetched to sustain logically as well as legally, was not a proper criterion to determine profiteering under section 171 of the CGST 2017. Had the rate of GST been reduced after the applications for

enhancement of ticket prices were made by the Respondent but prior to the release of movies, the prices should have been reduced commensurate with the reduction in the rate of GST as contemplated under Section 171 of the CGST Act 2017. Therefore, the contention of the Respondent as per his submissions made in respect of 'Exceptional Category' that enhancement of rates in certain special cases for the six movies in question did not attract provisions of anti-profiteering under Section 171 of the CGST Act 2017 is tenable.

- xi. The Respondent failed to submit the approval letters or ratification of the same till the time of sending previous report of the DGAP dated 31.12.2020. However, the Respondent later submitted GO dated 21.12.2021 permitting the hike in the rates of admission tickets as sought by the theater owners (issued in supersession of earlier GO issued on 26.04.2013 and 23.06.2017) which was acceptable to all the theater owners and the Respondent also submitted the orders of the Hon'ble High Court for Telangana and Andhra Pradesh in W. P. No. 33912 of 2021 along with W. P. No. 31135 of 2021 and other Batch matters. The discussion in the above Paras makes it clear that since provisions of anti-profiteering under Section 171 of the CGST Act 2017 were not attracted in the present case, the ratification or not of the proposed hike in the price of admission tickets was immaterial for the purpose of determining profiteering under Section 171 of the CGST Act 2017.

- xii. No case of profiteering against the Respondent for 'Exceptional Category' for failing to pass on the benefit of the reduction in rate of tax on the "*Services by way of admission to exhibition of cinematography films where price of admission ticket is above one hundred rupees*" from 28% to 18% w.e.f. 01.01.2019 under section 171 of CGST Act was made out. Therefore, there was no requirement of quantification of the same.
- xiii. The Respondent has sold admission tickets in the State of Telangana only. However, the Respondent has active presence in other States also.
- xiv. That Section 171(1) of the Central Goods and Services Tax Act, 2017, requiring that "*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*", had not been contravened by the Respondent in the present case in respect of 'Exceptional Tickets'
3. This Commission has carefully examined the DGAP's Report dated 03.03.2023 and the documents placed on record and it is revealed that vide Order No. 21/2022 dated 20.06.2022, passed on earlier Report dated 31.12.2020 of the DGAP, it was directed to reinvestigate profiteering done by the Respondent in the case of 'Exceptional Category' of cinema tickets due to the reason that "*the DGAP vide Notice dated 4.6.2020 had demanded various documents and details from the Respondent during the course of the investigation, which also included a pricelist of the movie admission tickets pre-and-post 1.1.2019 and invoices for the period before*

1.1.2019. However, it appears from the perusal of the records submitted along with the Investigation Report dated 31.12.2020 of the DGAP that the relevant documents or information relating to the 'Exceptional Category', at any time before 1.1.2019 was not provided to him. In absence of the said documents/information, it is not possible to verify the claim of the Respondent that no 'Exceptional' category was in existence before 1.1.2019. It is also noted here that the Respondent had submitted only two permissions dated 29.5.2017 and 20.11.2019 of the licensing authority fixing the rate of admission tickets and none of these permissions mentioned 'Exception Category'. Given the above observations and findings, the matter relating to the 'Exception Category' needs to be examined/ investigated afresh by the DGAP."

Perusal of the Report dated 03.03.2023 nowhere mentions whether the documents or details or price lists or invoices for the period pre and post 01.01.2019 in respect of the 'Exceptional Category', specifically mentioned in the Order dated 20.06.2022 were asked from the Respondent by the DGAP and if so what were the conclusions drawn on the basis of the above documents.

4. The DGAP has also reported that the Respondent had increased his base prices and continued to sell the tickets in Regular Category @ Rs.150/- and Rs. 200/- from 1st January 2019 till 3rd Feb. 2019 even after reduction in the rate of GST from 28% to 18% from 1st January 2019. However, the Respondent had reduced the rate of movie tickets for Regular Category to Rs. 138/- and Rs. 184/- from 4th February 2019

and the profiteering for regular admission tickets pertains to the period from 1st January 2019 to 3rd Feb 2019 only as from 4th February 2019 the ticket prices for Regular Category admission tickets were reduced from Rs. 150/- to Rs. 138/- and from Rs. 200/- to Rs. 184/- in compliance with Section 171 of the CGST 2017. However, perusal of Table-A and B of his earlier Report dated 31.12.2020 shows that the profiteering has been computed by him w.e.f. 01.01.2019 to 30.04.2020 in respect of Regular Category of tickets. The present Report of the DGAP does not explain why profiteering was calculated w.e.f. 01.01.2019 to 30.04.2020 when the Respondent had reduced his rates of tickets w.e.f. 04.02.2019 in respect of Regular Category of tickets.

5. The DGAP has also stated in his present Report that the proposed increase in the price of admission tickets in 'Exceptional Category' in the month of August 2019 after due reduction in the ticket prices already made by the Respondent from 4th of February 2019 in acknowledgement of the rate of reduction in GST from 28% to 18 % effective from 01.01.2019 did not come under the purview of investigation under Section 171 of CGST Act, 2017. However perusal of Table-A and B of his Report dated 31.12.2020 shows that the Respondent has profited on the tickets of Exceptional Category of tickets w.e.f. 01.01.2019 to 30.04.2020 and accordingly he was held to have violated the provisions of Section 171 of the Act. In case the Respondent had reduced the rates of Exceptional category w.e.f. 04.02.2019 how profiteering has been computed w.e.f. 01.01.2019 to 30.04.2020. Both the above findings are contradictory which need to be

clarified by the DGAP.

6. The DGAP in his present Report has further stated that there were no instances of 'Exceptional Category' admission tickets prior to 01.01.2019 as there was no such nomenclature of "Exceptional Category" used for special movies for which enhanced rates of tickets were sought by the Respondent and It was only as per Para 16 of the Report of the DGAP dated 31.12.2020 that such special movies were categorized as 'Exceptional' Category to distinguish them from the 'Regular' category in the report. It is not clear as to why "Exceptional Category" of tickets was mentioned in earlier DGAP Report dated 31.12.2020 when there was no such category and what were the grounds on the basis of which such a category was created.
7. The DGAP in his present Report has submitted that there might not be any application for rate revision mentioning the movies as 'Exceptional Category' prior to 01.01.2019 but the applications for enhancement of rates by the Respondent in case of special movies released prior to 01.01.2019 also could not be ruled out. In this respect it would be appropriate to mention that it was essential to rule out such a possibility which has not been done in the present DGAP Report and therefore, a clear cut finding on this issue is required.
8. The DGAP has further submitted that to determine profiteering, comparison of the base price of a unit of a product or service sold on the date just prior to reduction in the rate of GST with the price of the same unit of identical product or service sold on or after the implementation of reduction in rate of GST was required. However, the rates quoted for altogether different movies made almost a year ago

could not be compared with the proposed cum tax rates in respect of 'Exceptional Category' at present because the cum tax rates proposed now have clearly taken the GST component at 18% with no further reduction and secondly a substantial period had elapsed from the rates proposed, if any for the period prior to 2019 and the rates proposed now. The lapse of such a long period was bound to attract many more factors impacting cost and resultantly the price of the admission tickets such as additional facilities provided after incurring additional costs on infrastructure like better seating, better air-conditioning or sound system apart from normal rise in costs due to inflation. Therefore, comparing the rates for such special altogether different movies proposed prior to 2019 with those proposed now being too farfetched to sustain logically as well as legally, was not a proper criterion to determine profiteering under section 171 of the CGST 2017.

However, perusal of Table-A and B of his earlier Report dated 31.12.2020 shows that price of ticket, GST and Base Price which was being charged by the Respondent w.e.f. 01.12.2018 to 31.12.2018 has been compared with the actual price, GST rate and commensurate price w.e.f. 01.01.2019 to 30.04.2020 and accordingly profited amount has been computed in respect of the Exceptional Category of tickets covering a period of more than 16 months. It has not been explained in the present DGAP Report as to why lapse of such a long period and the additional factors mentioned above were not taken in to account in his earlier Report dated 31.12.2020.

9. The DGAP has also submitted that had the rate of GST been reduced after the applications for enhancement of ticket prices were

made by the Respondent but prior to the release of movies, the prices should have been reduced commensurate with the reduction in the rate of GST as contemplated under Section 171 of the CGST Act 2017. Therefore, the contention of the Respondent as per his submissions made in respect of 'Exceptional Category' that enhancement of rates in certain special cases for the six movies in question did not attract provisions of anti-profiteering under Section 171 of the CGST Act 2017 is tenable.

However, perusal of his earlier Report dated 31.12.2020 shows that the Respondent has been held liable for profiteering to the extent of Rs. 84,18,946/- for the 'Exceptional Category' of movies on the ground that he had not reduced the prices of tickets after rate of tax was reduced on them during the period from 01.01.2019 to 30.04.2020 and hence the Respondent had violated the provisions of Section 171 of the above Act. The present finding of the DGAP runs contrary to the finding arrived at in the earlier Report dated 31.12.2019 which may be clarified.

10. The DGAP has further submitted that the Respondent failed to submit the approval letters or ratification of the same till the time of sending previous report of the DGAP dated 31.12.2020. However, the Respondent later submitted GO dated 21.12.2021 permitting the hike in the rates of admission tickets as sought by the theater owners which was issued in supersession of earlier GOs issued on 26.04.2013 and 23.06.2017, which was acceptable to all the theater owners and the Respondent also submitted the orders of the Hon'ble High Court for Telangana and Andhra Pradesh in W. P. No. 33912 of 2021 along with

W. P. No. 31135 of 2021 and other Batch matters. The discussion in the above Paras makes it clear that since provisions of anti-profiteering under Section 171 of the CGST Act 2017 were not attracted in the present case, the ratification or not of the proposed hike in the price of admission tickets was immaterial for the purpose of determining profiteering under Section 171 of the CGST Act 2017.

In this context it would be relevant to mention that the DGAP has calculated profiteering in respect of the Exceptional Category of tickets w.e.f. 01.01.2019 to 30.04.2020 in his earlier Report dated 31.12.2020 whereas the enhancement in the rates of tickets has been granted by the Government of Telengana w.e.f. 21.12.2021 which has no impact on the rates of tickets on which profiteering has been computed by the DGAP vide his earlier Report dated 31.12.2020 w.e.f. 01.01.2019 to 30.04.2020 as the enhancement in the price of tickets has been granted after a lapse of a period of more than 21 months w.e.f. 21.12.2021. Therefore, the above contention does not appear to be correct and is required to be clarified.

11. From the perusal of the above discussion it appears to this Commission that both the above Reports dated 31.12.2020 and 03.03.2023 of the DGAP are contradictory. Also, the DGAP may submit clarifications on all the paras of the submissions made by the Respondent during the previous hearings held before the NAA.
12. Therefore, the DGAP is directed to further investigate the matter under Rule 133(4) of the Rules and submit fresh Report clearly recording his findings on each issue mentioned in Para 3 to 10 above.

13. A copy of this order be supplied to all the parties free of cost and file be consigned after completion.

S/d.
(Ravneet Kaur)
Chairperson

S/d.
Bhagwant Singh Bishnoi)
Member

S/d.
(Sangeeta Verma)
Member

Certified Copy

o/c

(Jyoti Jindgar Bhanot)
Secretary, CCI

F.No. 22011/NAA/09/Miraj Cinemas/2021/Pt.II /595-597 Dated : 18.08.2023

Copy to:-

1. M/s Miraj Entertainment Limited (Shalini Shivani Theatres), Besides Chaitanyapuri Metro Station, Kothapet, Hyderabad, Telangana-500060.
2. Director General of Anti-profiteering, Central Board of Indirect Taxes & Customs, 2nd Floor, Bhai Vir Singh Sahitya Sadan, Bhai Vir Singh Marg, New Delhi-110001.
3. Guard File.