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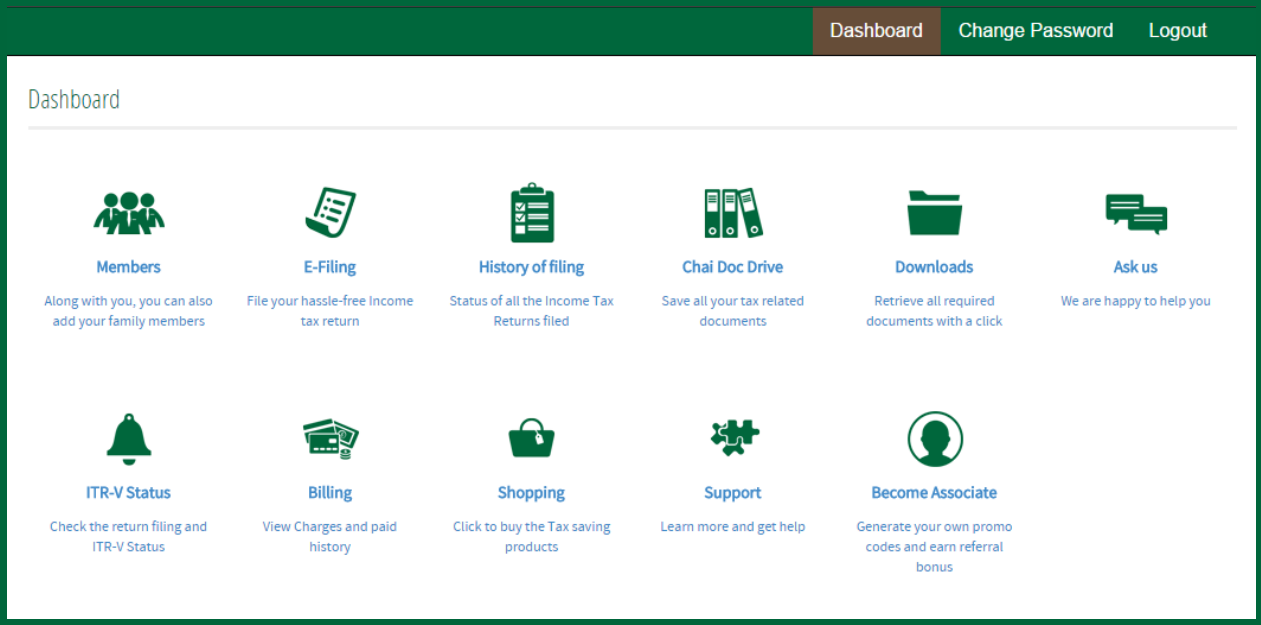

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CONTENTS

INCOME TAX

CONDONATION OF DELAY IN FILING REFUND CLAIM AND CLAIM OF CARRY FORWARD OF LOSSES

Contributed by CA Ram Prasad

No Condonation for claim of refund or loss shall be entertained beyond six years from the end of the assessment year for which application or claim is made. The limit of six years is uniform for all authorities considering the application or claim.

In case where refund claim has arisen consequent to a *Court Order,* the period for which any such proceedings were pending before any Court of Law shall be ignored while calculating the said period of six years, *provided such Condonation application is filed within six months from the end of the month in which such Court Order was issued or the end of financial year, whichever is later.*

A belated application for claim of additional amount of refund after completion of assessment for the same year (Supplementary claim of refund) can be admitted subject to conditions.

In the case of an applicant who has made investment in 8% (Taxable) Bonds, 2003 issued by the Government of India opting for scheme of cumulative interest on maturity but accounted interest earned on accrual basis and the intermediary bank at the time of maturity has deducted tax at source on the entire amount of interest paid without apportioning the accrued interest and TDS over financial years involved, the time limit of six years for making such refund claim will not apply.

Conditions:

The Powers of acceptance or rejection of application for Condonation subject to the following conditions:

- It shall be ensured that the income or loss declared and or refund claimed is correct and genuine as well as it was due to genuine hardship on merits;
- The Authority dealing with (Pr CCIT/CCIT/Pr.CIT/CIT) dealing with the case shall be empowered to direct the jurisdictional assessing officer to make necessary inquiries or scrutinize the case in accordance with the provisions of the Act to ascertain the correctness of the claim.

Further Conditions:

- The Income of the assessee is not assessable in the hands of any other person under any other provisions of the Act;
- No interest will be admissible on belated claim of refund;
- The refund has arisen as a result of excess of tax deducted / collected at source and or excess advance tax payment and or excess payment of self-assessment tax as per the provisions of the Act.

Monetary Limits and Authority for Condonation of delay:

Monetary Limit	Authority for considering Condonation Application/Claim
Up to Rs. 10 Lakhs (For One Assessment Year)	Principal Commissioner / Commissioner of Income Tax (Pr.CIT/CIT)
More than Rs. 10 Lakhs but not more than Rs. 50 Lakhs (For One Assessment Year)	Principal Chief Commissioner / Chief Commissioner of Income Tax (Pr.CCIT/CCIT)
More than Rs. 50 Lakhs	CBDT

Time Limit for Disposal of application:

Application for Condonation should be disposed of within in six months from the end of the month in which the application is received by the competent authority as far possible.

Note:

This circular is equally applicable to applications or claims for Condonation of delay pending on the date of issue of this circular (09/06/2015).

This article is contributed by CA Ram Prasad, Partner at SBS and Company LLP, Chartered Accountants. The author can be reached at caram@sbsandco.com

TRANSFER PRICING COMPLIANCES FOR INTRAGROUP TRANSACTIONS

Contributed by CA Mithilesh

1. Transfer Pricing ('TP') continuous to be the most controversial areas in international tax and more particularly in India. It is reported that more TP disputes arise in India vis-à-vis all other countries put together. Opinions continue to differ in India on various aspects of transfer pricing ranging from what constitutes an international transaction, who all can be considered as Associated Enterprises ('AEs'), the factual understanding of the business of the Assessee and the international transactions, the most appropriate method in the facts & circumstances of the international transaction and finally the computation of Arm's Length Price ('ALP'), making TP a contentious issue between the Taxpayers/Assessee and the tax authorities.

2. Relevant regulations

   The main legal provisions dealing with transfer pricing are Section 40A (2), Sec 92-92F, Sec 271,271AA, 271BA and 271G of the Income Tax Act, 1961, and Rule 10 to 10E of the Income Tax Rules, 1962.

3. OECD guidelines treatment

   The Indian legislation is broadly based on the OECD guidelines. In conformity with the OECD guidelines, the legislation prescribes the same five methods to compute the arm's length price. Further, the revenue authorities generally recognize the OECD guidelines and refer to the same for guidance, to the extent they are not inconsistent with the domestic law.

4. Hierarchies/pricing methods

   The Indian legislation prescribes the following methods: CUP, Resale Price, Cost Plus, Profit Split and Transactional Net Margin Method. The legislation also grants the power to the Central Board of Direct Taxes (CBDT) to prescribe any other method; however, no other method has been prescribed by the CBDT to date. No hierarchy of methods exists. The most appropriate method should be applied.

5. The past four cycles of transfer pricing audits in India have indicated the reliance of taxpayers on the Transactional Net Margin Method on account of the paucity of price and gross margin data in the public domain. The Indian Tax Authority recognizes the limitations of information available in databases and taxpayers' inability to apply some of the transaction-base methods.

6. Accountants Report – Form 3CEB

a) To be obtained by every tax payer filing a return in India and having international transaction

b) To be filed by due date for filing return of income (30 November)

c) Essentially comments on the following:

- whether the tax payer has maintained the transfer pricing documentation as required by the legislation,
- whether as per the transfer pricing documentation the prices of international transactions are at arm's length, and
- certifies the value of the international transactions as per the books of account and as per the transfer pricing documentation are "true and correct"

d) Procedural changes have been made by Central Board of Direct Taxes (CBDT) inrespect of mode of filing Form 3CEB w.e.f FY 12-13.

e) Tax payers who are required to furnish reports/certificates under the Income Tax Act,1961("Act") are mandatorily required to e-file certain specified documents (in addition to the Return) before the relevant due date. These, interalia, includes Form 3CEB.

f) CBDT has also notified the new format Form 3CEB which interalia, provides for the reporting requirements taking into account the extended scope of international transaction and the specified domestic transaction.

- The scope of the term "international transaction" was expanded by the Finance Act, 2012 to include business restructuring, intragroup financing arrangements, etc.
- Additionally, specified domestic transactions have also been brought under the ambit of the transfer pricing regulations.

g) This new format of Form 3CEB also requires reporting of the following transactions:

- Transactions relating to share capital — transactions such as purchase or sale of marketable securities and issue and buyback of equity shares;
- Transactions in the nature of guarantee;
- International transactions arising out of/ being part of business restructuring or reorganization; and
- Specified domestic transactions

7. Documentation requirements – TP Documentation Study / review

A detailed list of contemporaneous mandatory documents is in Rule 10D (1). The categories of documentation required are:

Entity related	Price related	Transaction related	Supporting documents
▶ Ownership Structure ▶ Profile of industry ▶ Profile of group Profile of unit of the entity claiming tax holiday ▶ Profile of related parties	▶ Transaction terms ▶ Functional analysis (functions, assets and risks) ▶ Economic analysis (method selection, comparable, bench marking) ▶ Forecasts, budgets	▶ Business Description ▶ Agreements ▶ Invoices ▶ Pricing related corresponde nce (letters, emails etc.)	▶ Description of methods considered ▶ Reasons for rejection of alternative methods ▶ Details of transfer pricing adjustments ▶ Reports by Government, institutions of repute, Stock exchanges ▶ Financial statements

A list of additional optional documents is provided in Rule 10D (3).

8. Documentation deadlines

The information and documentation specified should, as far as possible, be contemporaneous and exist by the specified date of the filing of the income tax return, which has been fixed by the Indian government as 30th November following the end of the financial year.

9. Although an Accountant's Report must be submitted along with the tax return, the taxpayer is not required to furnish the transfer pricing documentation with the Accountant's Report at the time of filing the tax return. Transfer pricing documentation must be submitted to the tax officer within 30 days of receipt of the notice during assessment proceedings.

10. Transfer pricing penalties

The Indian tax law provides for the imposition of the following transfer pricing penalties. For inadequate documentation, the taxpayer is fined 2% of the transaction value. For not furnishing sufficient information or documents requested by the tax officer, the taxpayer is fined 2% of the transaction value. If due diligence efforts to determine the arm's length price have not been made by the taxpayer, then 100% to 300% of incremental tax on transfer pricing adjustments may be levied by the tax officer.

Section	Trigger	Quantum of penalty
271 (1) (c)	In case of an adjustment post assessment, if regarded as concealment of income	100-300% of the tax leviable on the amount of adjustments
271AA	Failure to maintain TP documentation, failure to report the transaction, maintenance or furnishing of incorrect information/document	2% of the value of the transactions
271BA	Failure to furnish Form 3CEB	INR 100,000
271G	Failure to furnish TP documentation with the tax officer	2% of the value of the transactions

11. In most cases, penalties are generally kept in abeyance until the matter is settled in appeals. The existing approach to penalties is not expected to change over the next two years.

12. Penalty relief

    Penalties may be avoided if the taxpayer can demonstrate that it has exercised good faith and due diligence in determining the arm's length price. This is also demonstrated through proper documentation and timely submission of documentation to the revenue authority during assessment proceedings.

13. Transfer Pricing Assessment

    The selection of cases for TP audits in India are primarily based on materiality of the value of the international transaction. As per the CBDT instructions, the following categories of cases/returns are compulsorily selected for TP audit:

- Cases where value of the international transactions exceed Rs 15 crores;

- Cases involving addition in an earlier year on the issue of TP in excess of Rs 10 Cr, which is confirmed in appeal or pending before an appellate authority.

Further, the AO scrutinising a return of an Assessee having international transactions with AEs, can refer the case for TP audit, if he considers it necessary or expedient, with the approval of the Jurisdictional Commissioner.

In India, TP audits are conducted by specialist officers notified as Transfer Pricing Officers ('TPO') by the CBDT. The DGIT (International Taxation) and DIT(TP) distribute the work among the TPOs stationed at various cities across India.

14. Issues and Practical challenges in TP Assessment

- Transfer pricing in case of loss making companies challenged;
- Transactions with AEs located in tax heavens under heavy scrutiny
- Peers with different transfer pricing policies/significantly higher profitability used as benchmarks
- Cost sharing /cost allocation/reimbursement /management fees transactions and payments for the use of intangibles questioned
- Commensurate benefit expected to be demonstrated
- Limited information provided on secret comparables/confidential information
- Continued non-acceptance of economic adjustments (Risk adjustment, depreciation adjustment, working capital adjustment, capacity utilisation adjustment etc)
- Strict comparability of product/service ignored while applying CUP method
- Financial transactions looked at closely (Loans, guarantees, etc)
- Insistence on segmental data

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SERVICE TAX

SERVICE TAX ON REIMBURSABLE EXPENDITURE—PARADOX REJUVENATED

Contributed by CA Manindar & CA Sri Harsha

INTRODUCTION:

Incurring of reimbursable expenditure by service provider during the course of providing his services and service receiver subsequently reimbursing them is the inevitable business expediency in certain service sectors. Inclusion of this expenditure in the value of taxable service for the purpose of paying service tax seems to be never ending litigation between Revenue and taxpayer. With the recent judicial pronouncements, it appeared that this issue is settling in a manner acceptable to taxpayer and Revenue. But Revenue hascome up with a heavy punch by amending the definition of 'Consideration' in the explanation to Section 67 to seek the last laugh in this regard. Let us analyze how distorting the amendment is capable of!

LEGAL POSITION PRIOR TO FINANCE ACT, 2015 AMENDMENT:

(a) Legislative Framework:

Section 67 of the Finance Act, 1994 provides that value of taxable service shall be the gross amount charged by the service provider to service receiver in a case where the consideration for the taxable service is received in money. 'Consideration' for this purpose is defined in the explanation to Section 67 to include any amount that is payable for the taxable services provided or to be provided.

Rule 5(1) of the Service Tax (Determination of Value) Rules, 2006 provides that where any expenditure or costs are incurred by the service provider in the course of providing taxable service, all such expenditure or costs shall be treated as consideration for the taxable service provided or to be provided and shall be included in the value for the purpose of charging service tax on the said service.

Rule 5(2) provides that where any expenditure or costs incurred by the service provider as a pure agent of the recipient of service shall be excluded from the value of taxable service subject to satisfaction of certain specified conditions.

(b) Rule 5(1) Ultra Vires Section 67:

In the case of Intercontinental Consultants & Technocrats Pvt Ltd vs. UOI, 2012-TIOL-966-HC-DEL-ST, wherein it was held that Section 67 authorizes the determination of the value of the taxable service as the gross amount charged by the service provider for such service provided or to be provided by him, in a case where the consideration for the service is in money. It is only the value of such service that can be brought to charge and nothing more. The quantification of the value of the service can therefore never exceed the gross amount charged by the service provider for the service provided by him. (Para 10)

On the said premise, the Delhi High Court has struck down Rule 5(1) stating it travels beyond Section 66 and 67 by requiring inclusion of reimbursable expenditure incurred by service provider in the value of taxable service for the purpose of charging service tax. Thus the rule is ultra vires Section 66 and 67 of the

(c) Finance Act (Para 11).

Reimbursable Expenditure vis-à-vis Consideration:

In view of the above Delhi High Court decision, it is well established that reimbursable expenditure is not subject to service tax. However, what constitutes reimbursable expenditure is not being discussed by the Delhi High Court. There is a thin line of difference between reimbursable expenditure and other expenditure having the characteristics of consideration. The following judgments throw light in this regard.

The Larger Bench of the Bangalore Tribunal in the case of Sri Bhagawathy Traders vs CCE, Coachin, 2011(24)STR290(Tri-LB) wherein it was held that the concept of reimbursement will arise only when the person actually paying was under no obligation to pay the amount and he pays the amount on behalf of the buyer of goods and recovers the said amount from the buyer of the goods. Similar is the situation in the transaction between a service provider and service recipient. Only when the service recipient has an obligation, legal or contractual to pay certain amount to any third party and the said amount is paid by the service provider on behalf of the service recipient, the question of reimbursing the expenses incurred on behalf of the recipient shall arise.

In the case of Naresh Kumar & Co vs CCEx, 2008(11)STR 578, wherein the Kolkata Tribunal has held that expenditure which is indispensable or inevitable to provide a service, such costs cannot be considered as reimbursable expenditure and the same will essentially forms part of the cost of the service. Expenditure incurred being incidental or ancillary to perform an act, shall essentially make value addition to service.
Further in the case of Rolex Logistics Pvt Ltd vs CCEx, 2009(13)STR147, has held that service tax liability in terms of section 67 is only on the gross amounts received towards the service rendered. If the service provider in the course of rendering service has to make such payment on behalf of service receiver, they are known as reimbursements. The reimbursements are actually not towards the service rendered but they are only towards other expenditure incurred on behalf of the client by the service provider. Normally, the service provider incurs these expenditures in the interest of quicker service avoiding delay.

In Nutshell:-

Reimbursable expenditure is nothing but the expenditure incurred by service provider but the legal or contractual obligation to incur such expenditure is on service receiver. Such expenditure should not be of indispensable/incidental/ancillary to the services provided by service provider. Normally, the requirement toincur such expenditure by service provider arises out of business expediency for quicker rendering of services. There are several other decisions which more or less advocate the above proposition only.

(d) Examples for Better Understanding:

X, a clearing and forwarding agent located in Hyderabad has entered into an agreement with his client located in Delhi to provide services receiving the goods from the factory of the client, warehousing the goods in the warehouse, dispatching of goods as per the directions of the client, maintaining of records in this regard. The agreement detailed that the rent for warehouse is the obligation of the Client but is paid

by X. X has also incurred loading and unloading charges from a contract labour. X wants to claim the rent and loading charges as reimbursable expenditure.

In the above example, there is a clear contractual obligation on client to incur rent for the warehouse. The same cannot be consideration by any means to X. Therefore, the same can be claimed as reimbursable expenditure. Coming to loading charges, receiving of goods, storing and dispatching them is the contractual obligation of X, service provider. In such case, the expenses of loading are ancillary/incidental to the services provided by X. They may not acquire the character of reimbursable expenditure and are required to be included in the value of taxable service for the purpose of payment of service tax.

If the expenditure incurred is on behalf of service receiver (legal or contractual obligation) then the same do not take the character of consideration but is of reimbursable expenditure. Hence, it is not includible in the value of taxable service. Similarly, where the expenditure incurred is merely incidental or ancillary to provide services, then it would partake the character of artificial offloading/bi-furcation of costs to reduce the incidence of service tax, hence includible in the value of taxable service. Thus the issue of reimbursable expenditure has almost settled in an acceptable/justifiable manner protecting the interests of both service provider and Revenue.

LEGAL POSITION AFTER FINANCE ACT, 2015 AMENDMENT:

Now the word 'Consideration' for the purpose of Section 67 as appearing in the Explanation to Section 67 is amended as follows;

'Consideration' includes—

(i) Any amount that is payable for the taxable services provided or to be provided;

(ii) Any reimbursable expenditure or cost incurred by the service provider and charged in the course of providing or agreeing to provide a taxable service except in such circumstances and subject to such conditions as may be prescribed.

(iii) .....

In light of the above amendment (clause ii), it is targeted to include reimbursable expenditure incurred by service provider in the course of providing a taxable within the ambit of consideration thereby nullifying the impact of Intercontinental case (supra) in so far as the proposition that reimbursable expenditure would not partake the character of consideration. Simultaneously, the Rule 5(1) and consequently Rule 5(2) are given re-birth by creating an exception in the said clause to exclude the certain expenditure incurred by service provider inspecified circumstances and subject to prescribed conditions.

It has been clarified in TRU Circular (F.No.334/5/2015-TRU), that the intention of the legislature has always been to include reimbursable expenditure in the value of taxable service. However in some cases, courts have taken a contrary view thus requiring the intention clearly being stated in Section 67.

With the present amendment read with Rule 5(1), all reimbursable expenditure is required to be included in the value of taxable service for payment of service tax. The only way in which they can be kept out of

service tax is by claiming that the said expenditure is incurred as Pure Agent in terms of conditions laid down in Rule 5(2).This sub-rule provides that a service provider is required to satisfy four conditions in order to qualify as 'pure agent'. Apart from this, eight other conditions are required to be cumulatively satisfied in order to exclude reimbursable expenditure from the value of taxable service. The eight conditions details out the manner in which the transaction of reimbursable expenditure should be effected by service provider after being satisfied as pure agent. But the real difficulty is in satisfying the conditions of pure agent which are reproduced as follows;

(a) enters into a contractual agreement with the recipient of service to act as his pure agent to incur expenditure or costs in the course of providing taxable service;

(b) neither intends to hold nor holds any title to the goods or services so procured or provided as pure agent of the recipient of service;

(c) does not use such goods or services so procured; and

(d) receives only the actual amount incurred to procure such goods or services.

The essential conditions to be satisfied are that the service provider incurring reimbursable expenditure relating to services should not own any title and should not use these services. Owning of title to the services or usage of services is of very subjective nature because of their intangible character.

Usage of service may either be perceived in terms of immediate benefits or in terms of their ultimate motive. In the above example, considering the legal position prior to the amendment, it is concluded that warehouse rent incurred by service provider being clearing and forwarding agent qualifies to be a reimbursable expenditure. After the amendment, if the said conditions of pure agent are applied, a view may be taken that the service by way of renting of warehouse is used by the clearing and forwarding agent for storing of goods and forwarding the same as per the directions of service receiver. However it can also be viewed that the access of warehouse by service provider is merely to provide his services to service receiver and it is the service receiver who has used the renting of warehouse services.Thus title and usage of services is the determinative factor for a service provider to qualify as pure agent. This is very subjective and requires judicial examination.

Thus the amendment distorts the possibility of not including in the value of taxable service, certain expenditure incurred by service provider on behalf of service receiver under clear contractual terms.

CONCLUSION:

In view of the above discussion, it can be said that Finance Act, 2015 amendment has given wide scope to Pro Revenue officers to take a stand that a particular reimbursable expenditure is includible in the value of taxable service though in clear contractual terms such expenditure is the obligation of service receiver but is incurred by service provider and is over and above the services provided by him. Thus paradox rejuvenated.

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FEMA

LIBERALISED REMITTANCE SCHEME – PROVISIONS OF FEMA

Contributed by CA Murali Krishna

The legal framework for administration of foreign exchange transactions in India is provided by the Foreign Exchange Management Act, 1999. Under the Foreign Exchange Management Act, 1999 (FEMA), which came into force with effect from June 1, 2000, all transactions involving foreign exchange have been classified either as capital or current account transactions. All transactions undertaken by a resident that do not alter his / her assets or liabilities, including contingent liabilities, outside India are current account transactions.

Journey of the LRS

RBI in order to liberalise the remittance facilities to the resident Individuals have first time introduced the concept of Liberalised Remittance Scheme for undertaking certain transactions in foreign currency, vide its A.P. (DIR Series) Circular No. 64, dated February 4, 2004. Since then the scheme was modified from time to time.

LRS was implemented by way of inserting proviso under Regulation 4(a) of Foreign Exchange Management (Permissible Capital Account Transactions) Regulations, 2000.

The following table indicates the History of limits applicable under the scheme

Sl. No.	Effective Date	Applicable Limit (USD)
1	04-02-2004	25,000
2	20-12-2006	50,000
3	08-05-2007	1,00,000
4	26-09-2007	2,00,000
5	14-08-2013	75,000
6	03-06-2014	1,25,000
7	01-06-2015	2,50,000

Nature of transactions covered under the LRS

i. Private visits to any country (except Nepal and Bhutan)

ii. Gift or donation.

iii. Going abroad for employment

iv. Emigration

v. Maintenance of close relatives abroad

vi. Travel for business, or attending a conference or specialised training or for meeting expenses for meeting medical expenses, or checkup abroad, or for accompanying as attendant to a patient going abroad for medical treatment/ checkup.

vii. Studies abroad

viii. opening of foreign currency account abroad with a bank;

ix. purchase of property abroad;

x. making investments abroad (for acquisition of shares; ESOPs; ESOPs linked to ADR/GDR; qualification shares; investment in units of Mutual Funds, Venture Funds, unrated debt securities, promissory notes, etc.);

xi. setting up Wholly Owned Subsidiaries and Joint Ventures abroad (in t/o FEMA Notification No. 263/RB2013 dated August 5, 2013);

xii. extending loans in INR to Non Resident Indians (NRIs) who are relatives as defined in Companies Act.

xiii. Any other current account transaction

However, for purposes such as emigration; expenses in connection with medical treatment abroad and studies abroad individuals may avail of exchange facility for an amount in excess of the overall limit prescribed under the LRS, if it is so required by a country of emigration, medical institute offering treatment or the university respectively

Prohibitions under the scheme:

1. Remittance for any purpose specifically prohibited under Schedule (like purchase of lottery tickets/sweep stakes, proscribed magazines, etc.) or any item restricted under Schedule II of Foreign Exchange Management (Current Account Transactions) Rules, 2000.

2. Remittance from India for margins or margin calls to overseas exchanges / overseas counterparty.

3. Remittances for purchase of FCCBs issued by Indian companies in the overseas secondary market.

4. Remittance for trading in foreign exchange abroad.

5. Capital account remittances, directly or indirectly to countries identified by the Financial Action Task Force (FATF) as "non cooperative countries and territories", from time to time.

6. Remittances directly or indirectly to those individuals and entities identified as posing significant risk of committing acts of terrorism as advised separately by the Reserve Bank to the banks.

Other related issues

1. The facility is available to all resident individuals including minors. In case of remitter being a minor, the LRS declaration form should be countersigned by the minor's natural guardian.

2. Remittances under the facility can be consolidated in respect of family members subject to individual family members complying with the terms and conditions of the scheme; and

3. Remittances under the scheme can be used for purchasing objects of art subject to the provisions of other applicable laws such as the extant Foreign Trade Policy of the Government of India

.

4. No banks should extend any kind of credit facilities to resident individuals to facilitate remittances under the Scheme

5. All banks, both Indian and foreign, including those not having an operational presence in India should seek prior approval from the Reserve Bank for the schemes being marketed by them in India to residents either for soliciting foreign currency deposits for their foreign/overseas branches or for acting as agents for overseas mutual funds or any other foreign financial services company.

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TECHNICAL SESSIONS:

S.No.	Event	Date	Speaker	Venue
1	Preparation of Director's Report & Annual Return - Companies Act, 2013	10th July 2015	CS Phanindra DVK	SBS - Hyd
2	Overview of Agriculture Land Ceiling	17th July 2015	Syslex Law Firm	SBS - Hyd
3	Service Tax Vis-à-vis Statutory Audit	24th July 2015	CA Manindar & CA Sri Harsha	SBS - Hyd
4	Overview of Transfer Pricing	31st July 2015	CA Mithliesh Sai	SBS - Hyd
5	Impact of Finance Act, 2015; Amendments under Service Tax	07th Aug 2015	CA Sri Harsha & CA Manindar	SBS - Hyd

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Issues in CENVAT CREDIT - CA Sri Harsha

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Nellore: 16-6-259, 1st Floor, Near Santi Sweets Opp: SBI ATM, Vijayamahal Centre, SPSR Nellore, Andhra Pradesh
Tada: 8-3-425/2, Flat No. 202, 2nd Floor, Bigsun Avenue, Near SRICITY, TADA, SPSR Nellore Dist, Andhra Pradesh
Visakhapatnam: # 39-20-40/6, Flat No.7, Sai Yasoda Apartments, Madhavadhara,Visakhapatnam (Urban),Vizag, Andhra Pradesh

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