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Violation of Section 13 of the Income Tax Act – Denial of entire exemption vs. partial exemption

By **Abhinov Vaidyanathan**

Introduction

The Income Tax Act, 1961 ('**IT Act**') provides for various benefits for trusts which are established for charitable or religious purposes and registered under the IT Act. Sections 11 and 12 of the IT Act are the substantive provisions for exemptions available to religious and charitable trusts. The exemption provided for under Sections 11 and 12 is, however, subject to certain restrictions provided under Section 13 of the said Act. The author in this Article would be discussing the implications of Section 13 which purports to deny the exemption available in certain scenarios.

Provisions under the IT Act w.r.t. exemption for trusts

Sections 11 and 12 of the IT Act provides for exemption with respect to certain incomes earned by charitable or religious trusts. The following incomes earned by such trusts are not taxable upon fulfillment of certain conditions:

a. any income derived from property held under trust wholly for charitable or religious purposes to the extent to which such income is applied to such purposes in India.

b. any income in the form of voluntary contributions made with a specific direction that they shall form part of the corpus of the trust or institution.

The expression '**charitable purposes**' is defined in Section 2(15) of the IT Act to include relief of the poor, education, yoga, medical relief, preservation of environment and the advancement of any other object of general public utility. The exemptions granted under Sections 11 and 12 of the IT Act are subject to the conditions mentioned in Section 12A.

Considering that the trusts claim exemption under Section 11 of the IT Act, it is important to understand the implications of Section 13 which purports to deny the exemption available in certain scenarios. The bar in Section 13(1) is that the income or property of the trust should not be used directly or indirectly for the benefit specified persons[1]. Section 13(2) enlists certain specified circumstances where it is deemed that the income or property of the trust is used or applied for the benefit of specified persons.

Section 13(3) defines specified persons which includes the author of the trust, the founder of the trust, any person who has made a substantial contribution to the trust or institution, etc. Therefore, if a trust carries out any transaction directly or indirectly for the benefit of the specified persons mentioned in Section 13(3), then the said trust will run the risk of losing out on the exemption provided under Sections 11 and 12 of the IT Act.

Denial of exemption – Entire or Partial?

A long-drawn issue w.r.t Section 13 is whether a contravention under Section 13(1) or 13(2) would lead to denial of partial or entire

[1] The term 'person' is defined in Section 2(31) of the IT Act to include an individual, a HUF, a firm, a company, an association of persons or body of individuals whether incorporated or not, local authority and every artificial juridical person, not falling within any of the preceding categories.

exemption under Sections 11 and 12. This issue arises since the language employed in Section 13 potentially paves way for two possible interpretations – one that the exemption in its entirety is to be denied and the other, that only the exemption for the respective income which is in violation of the provisions of Section 13 must be denied.

In order to remove the difficulty w.r.t the said issue, an amendment has been made in Section 13(1)(c)/(d). The said amendment provides that only that part of the income which has been applied in violation to the provisions of Section 13 shall be liable to be included in total income. It is essential to note that the said amendment will come into effect from 1 April 2023. Therefore, the said amendment will be applicable prospectively from AY 2023-24. Further, Section 115BBI has also been introduced by Finance Act, 2022 to tax the income in violation to Section 13 at special rates, which would also come into effect from 1 April 2023.

In light of the said amendments, the moot question is what would be the position for the said issue for the AYs prior to 1 April 2023 (i.e., AY 2023-24) i.e., for periods prior to the amendment being made expressly effective.

Denial of entire exemption

The Delhi High Court in *DIT (Exemption)* v. *Charanjiv Charitable Trust*[2] dealt with an issue of whether the assessee violated Section 13(1)(c)(ii) read with Section 13(3) of the IT Act, in respect of the transactions of the assessee with one APIL. The Assessee was a Charitable Trust which was granted registration under Section 12A of the IT Act. The Assessee in furtherance of its objects to open school, entered into agreements with APIL in FY 2003-04 for purchase of land and an advance was also made. It was an admitted fact that APIL was a specified person under Section 13(3)(e) of the IT Act. The payment made was treated as application of income (towards charitable purposes) in the said financial year. The assessee due to various reasons changed its mind and the agreements were cancelled, and the advance amount paid by the assessee was refunded to it in the financial year relevant to the AY 2006-07. In deciding the assessment for FY 2003-04 relevant to AY 2004-05, it was noted by the AO that the advance amount continued to remain with APIL for the whole financial year without any progress in the transaction. There was no interest or compensation stipulated for the delay in conveyance of the land and no sale deed was signed for more than one year. The Revenue contended that if the Trust was quite serious about pursuing its objects of running schools/dispensaries, it should have insisted on conveyance of the lands within a reasonable period of time or at least stipulated for interest or adequate compensation or damages in case of failure to honour the alleged agreement. It was further contented by the Revenue that the monies were lying with APIL for a longer period without any interest or security. The Court agreed with the contentions of the Revenue that the real motive of the assessee was to advance its surplus monies to APIL without charging any interest and since APIL was a prohibited person within the meaning of Section 13(3), it was held that the assessee has committed a violation of the provisions of Section 13 of the IT Act and therefore, the Trust was not eligible for the **entire exemption** under Section 11 of the IT Act.[3]

The High Court of Kerala in *Agappa Child Centre* v. *CIT*[4] dealt with a similar issue. The Assessee a public charitable trust, purchased a refrigerator and kept it at the residence of its

[2] (2014) 43 taxmann.com 300 (Delhi)

[3] It may be noted that SLP filed before the Hon'ble Apex Court by the Assessee has been admitted in this case.

[4] (1997) 92 Taxman 327 (Kerala)

managing trustee. As the trustee was enjoying the use of the property of the trust, the ITO held that the provisions of Section 13 were attracted. The Court observed that from a bare reading of the provisions, it can be inferred that the legislative emphasis is on availability for the use of any person referred to Section 13(3) and that too for any period during the previous year without charging adequate rent or compensation. The Court held that the Managing Trustee was one of the prohibited persons as per Section 13(3). Therefore, the Court held that the **entire exemption** of the trust is to be denied.

Denial of partial exemption

The High Court of Karnataka in *CIT* v. *Fr. Mullers Charitable Institutions*[5] dealt with a similar issue. The Assessee was a Charitable Trust running a large number of Institutions. During the course of an enquiry, the Assessing Officer noticed that the assessee-trust had advanced a sum of INR 80,00,000 to 'J' Ltd which was running a Kannada daily for the purpose of advertisements, printing, etc. The AO opined that advancing of such a huge amount was in violation of Section 11. Hence, the assessee was not entitled for exemption for the said amount. The Court observed that Section 13(1)(d) makes it clear that it is only the income from such investment or deposit which has been made in violation of Section 11(5) that was liable to be taxed and that violation under Section 13(1)(d) does not tantamount to denial of entire exemption under Section 11 on the total income of the assessee trust.

The Bombay High Court in *CIT* v. *Audyogik Shikshan Mandal*[6] referring to the above mentioned decision of the Karnataka High Court held that where funds of the assessee-trust were utilized for purchase of car in the name of its trustee, there was a violation of Section 13, however the denial of exemption under Section 11 should be limited only to the amount which was diverted in violation and not the entire exemption under Section 11 of the IT Act.

Apart from the judicial precedents discussed above, it may also be of interest to refer to the language employed in Section 164 of the IT Act. If exemption under Section 11 is not available due to application of Section 13, then the income of the trust is taxable under Section 164 of the IT Act. Section 164 provides that where **'the whole or any part of the relevant income'** is not exempt under Section 11 or 12, tax shall be charged on the relevant income at the maximum marginal rate. The use of the expression 'whole or any part of the relevant income' in Section 164, lends a meaning that denial of entire exemption is not contemplated in Section 13.

Conclusion

One may also take *que* from the Memorandum to Finance Act, 2022 which specifically provides that denying the entire exemption to the trust, for a small amount of income applied in violation creates difficulties to the trusts and institutions. Therefore, even though the beneficial amendment to Section 13(1)(c)/(d) is to come into effect only from 1 April 2023, the author is of the view that denial of the entire exemption for one violation may be too harsh on the trusts which are run for charitable/religious purposes for AYs prior to AY 2023-24.

[The author is a Senior Associate, Direct Tax Team, Lakshmikumaran and Sridharan Attorneys, Chennai]

[5] (2014) 44 taxmann.com 275 (Karnataka)
[6] (2019) 101 taxmann.com 247 (Bombay)

Notifications and Circulars

Electoral Trust – Process of filing application for approval/ renewal of an Electoral Trust standardized

Section 2(22AAA) of the IT Act empowers CBDT to approve an 'Electoral Trust' for the benefit of the provisions of Section 138 of the IT Act.

Clause 5(1)(a) of the Electoral Trust Scheme, 2013 provides for the making of an application for approval under Section 2(22AAA). In order to avoid procedural delay in processing these applications, the applicants have been advised to file alongwith the application in Form A, on or before the prescribed date, the duly filled in and signed check-list accompanied with documents required therein.

In supersession of the earlier order F. No. 173/158/2013- ITA- 1 dated 10 December 2013, the CBDT has issued the instant order F. No. 173/62/2022- ITA- 1, dated 11 July 2022, whereby a new format of the check-list has been provided for.

Condonation of delay in filing of Forms Nos. 10BB and 10B for AY 2018-19 and subsequent years

Earlier, the CBDT had *vide* Circular No. 19/2020, dated 3 November 2020, authorised the Commissioners to admit applications for condonation of delay in filing of Form No. 10BB for the years preceding AY 2018-19, where there was a reasonable cause for the delay. For AY 2018-19 and the subsequent year where there is a delay of upto 365 days, the CBDT authorized the Commissioners to admit the applications for condonation of delay and decide on merits. Similarly, *vide* Circular No. 2/2020, dated 3 January 2020, the CBDT had authorized the Commissioners to admit applications for condonation of delay in filing Form No. 10B for AY 2018-19 or subsequent years, where there is a delay of up to 365 days, and decide on merits.

Now, *vide* Circular No. 15/2022 and 16/2022, both dated 19 July 2022, the CBDT has directed that where there is a delay beyond 365 days but up to 3 years for AY 2018-19 or any subsequent year, the Pr. Chief Commissioners of Income-tax / Chief Commissioners of Income-tax is authorised to admit the applications for condonation of delay and decide on merits. The said authorities are required to satisfy themselves that the applicant was prevented by reasonable cause from filing such Form within the stipulated time. They are also required to preferably dispose the application within 3 months of receipt of the application.

Condonation of delay in filing of Forms Nos. 9A and 10 for AY 2018-19 and subsequent years

Earlier, *vide* Circular No. 3/2020, dated 3 January 2020, the CBDT had authorized the Commissioners to admit applications for condonation of delay in filing Form No. 9A and Form No. 10 for AY 2018-19 or subsequent Years where there is a delay of up to 365 days and decide on merits.

Now, *vide* Circular No. 17/2022, dated 19 July 2022, the CBDT has directed that where there is a delay beyond 365 days but up to 3 years for AY 2018-19 or any subsequent year, the Pr. Chief Commissioners of Income-tax / Chief Commissioners of Income-tax is authorised to admit the applications for condonation of delay and decide on merits. The said authorities are required to satisfy themselves that (a) the

applicant was prevented by reasonable cause from filing such Form within the stipulated time, and (b) the amount that has been accumulated or set apart has been invested or deposited in any or more of the modes stipulated under Section 11(5) of the IT Act. They are also required to preferably dispose the application within 3 months of receipt of the application.

E-Verification Scheme, 2021 – 'Prescribed Authority' authorised

The CBDT had authorized the Director General of Income-tax, Additional Directors, Joint Directors, Deputy Directors, Assistant Directors of Income-tax, Income-tax officers and Inspectors of Income-tax working in the Directorate (Intelligence and Criminal Investigation) as the 'Prescribed Authority' for the purpose of E-Verification Scheme, 2021. Circular F. No. 282/04/2022-IT (INV.V), PT.I/136, dated 20 July 2022 has been issued for the purpose.

Limited Liability Partnerships – Procedure of PAN application and allotment through simplified proforma for incorporating LLPs electronically, specified

The Ministry of Corporate Affairs has notified a Common Application Form *vide* Notification G.S.R 173(E), dated 4 March 2022 in the form of a Simplified Proforma for incorporating LLP *vide* Form FiLLiP.

The Proviso to Rule 114(1) of Income-tax Rules, 1962 *inter alia* provides that the Pr. Director General of Income Tax (Systems) or Director General of Income-tax (Systems) would specify the classes of persons, forms and format along with the procedure for safe and secure transmission of such forms and formats, pertaining to the furnishing of PAN. Pursuant thereto, the Notification No. 4/2022 dated 26 July 2022 provides for the following:

Classes of persons to which Form will apply	Newly incorporated Limited Liability Partnership (LLP)
Applicable Form	Simplified Proforma for incorporating Limited Liability Partnerships (Form: FiLLiP) of Ministry of Corporate Affairs (MCA) notified vide notification G.S.R. 173(E), dated 4.3.2022
Procedure	Application for allotment of Permanent Account Number (PAN) will be filed in FiLLip Form using Digital Signature of the applicant as specified by MCA. After generation of Limited Liability Partnership Identification Number (LLPIN), MCA will forward the data in form 49A to the Income-tax Authority under its Digital signature, Class 2/Class 3 of MCA.
Format	Xml

Time limit for verification of ITR-V form reduced from 120 days to 30 days of transmitting data of ITR electronically

Vide Notification No. 5/2022, dated 29 July 2022, the time limit for e-verification of any electronic transmission of return data on or after the date on which the said Notification comes into effect (i.e., 1 August 2022) has been reduced from 120 days to 30 days from the date of transmitting the data or uploading the data of the return of income. However, where the return

data is electronically transmitted before the date on which this Notification comes into effect, the earlier time limit of 120 days would continue to apply in respect of such returns.

It has also been clarified that-

- In case where ITR data is electronically transmitted and e-verified/ ITR-V submitted within 30 days of transmission of data, the date of transmitting the data electronically shall be considered as the date of furnishing the return of income.
- And where ITR data is electronically transmitted but e-verified/ ITR-V submitted beyond the time-limit of 30 days of transmission of data, the date of e-verification/ ITR-V submission shall be treated as the date of furnishing the return of income and all consequences of late filing of return under the IT Act shall follow.
- For the purpose of determining the period of 30 days, the date of dispatch of Speed Post of duly verified ITR-V shall be considered.

Ratio Decidendi

Revenue share fee from restaurant/retail outlets, received by airport operators, falls within 'infrastructure facility' and is eligible for deduction under Section 80-IA

The assessee entered into a concession agreement with the Ministry of Civil Aviation. As per the terms of the agreement, the assessee must operate and maintain Bangalore International Airport in accordance with good industry practices and standards, for which it entered into Joint Venture agreements ('JVA') with certain third parties. These third parties were to run restaurants and other retail outlets at the Airport. As per terms of the JVA, the assessee would get a revenue share (either a minimum guaranteed amount or a percentage of actual sales generated, whichever is higher) and the income earned from the same was classified as income from non-aeronautical activities in the books of the assessee. The assessee claimed deduction under Section 80-IA on this income. The Ld. AO denied the same on the ground that the income received was not derived 'from the business'.

The question of law before the ITAT was whether the restaurant and retail outlets can be considered as 'infrastructure facility' for the purposes of Section 80-IA(4) and consequently whether income from revenue share derived therefrom would tantamount to income 'derived from business'.

As regards inclusion of restaurant and retail outlets, it was observed that definition of infrastructure facility as provided in Section 80-IA includes an airport and the concession agreement entered into by the assessee classifies restaurants and general retail shops as part of 'airport activities'. Consequently, it was

held that restaurant and retail outlets would also fall within 'infrastructure facility'. It was also observed that the consideration paid to the assessee in the form of a minimum guaranteed amount or percentage of actual sales generated whichever is higher, though named as 'revenue share' is essentially towards consideration for utilisation of premises. Therefore, it was held that entire income towards revenue share would constitute income 'derived from business' and hence eligible for deduction under Section 80-IA. [*Bangalore International Airport Ltd* v. *DCIT* – 2022 VIL 837 ITAT BLR]

Explanation to Section 14A has retrospective effect and is applicable even when exempt income is less than the expenditure incurred in relation to the same

The Assessee earned tax exempt dividend income on the investments made. The AO applied Section 14A read with Rule 8D of the Income Tax Rules to disallow expenditure in relation to such exempt income. The CIT(A) granted relief to the assessee restricting the disallowance to the quantum of tax-exempt income. The revenue appealed before the ITAT. The question before the ITAT was whether the amendment made to Section 14A *vide* Finance Act, 2022 would have a retroactive application. The Explanation inserted *vide* Finance Act, 2022 provides that the provisions of Section 14A would apply and would be deemed to have always applied even in a case where income not forming part of total income has not accrued, arisen or received during the previous year.

The ITAT observed that in determining whether a particular amendment is prospective or retrospective, it is important for the Courts to examine the scheme of the Statute prior to and subsequent to the amendment. It was further observed that a clarificatory amendment may be introduced to settle any divergent views expressed by Hon'ble Courts. Thus, the ITAT held that the explanation to Section 14A contains the words *'provisions of this section shall apply and shall be deemed to have always applied*' and the same emphasizes the clarificatory nature of the amendment and the intention of the Legislature in passing the amendment with 'retrospective effect'.

The contention of the assessee that the amendment will only apply in a case where no exempt income is earned, was held to be untenable. It was observed that such an interpretation would mean that in a case where assessee earns no exempt income, he will suffer disallowance under Rule 8D whereas if he earns small amount of exempt income, the disallowance would be limited to that small amount. The ITAT opined that this interpretation would put the assessees in inequitable position.

It was thus concluded that the explanation to Section 14A seeks to clarify that disallowance of expenditure relatable to exempt income is not dependent on the actual earning of that exempt income. [*CIT* v. *Williamson Financial Services Ltd*. - [2022] 140 taxmann.com 164 (Guwahati-Trib)]

Deductions made for improvements of leasehold business outlets allowable as revenue expenditure

Respondent-assessee was engaged in the business of fast-food items under the brand name 'Dominos' and claimed deduction towards the expenditure made for improvements in outlets under Section 37 of the Income Tax Act. The AO disallowed the same on the ground that the expenditure was capital in nature. The assessee contended that the expenses were for 'general setting up' of the leased store in accordance with the standard directions for all branded stores and that setting up new stores is a continuous process. Therefore, the assessee's stand was that the expenditure was revenue in nature. The

CIT(A) allowed the deduction for the reason that considering the nature of business of the assessee, modifications made did not result in the creation of a new asset and the same was upheld by the ITAT. The Allahabad High Court dismissed the appeal of the Revenue and upheld the order of the ITAT, thus holding that the expenditure was revenue in nature and consequently allowable as a deduction. [*PCIT, Noida* v. *Jubilant Foodworks Ltd*. – TS-626-HC-2022 (ALL)]

Payments made to digital media advertisement agency is not 'professional services' and is subject to tax under Section 194C

Assessee company entered into an agreement with a vendor where the vendor acts as the digital media agency for the assessee. It was noticed that pertaining to the web management and management fees, tax at 10% was deducted under Section 194J of the Income Tax Act and with respect to the e-mail services, media buying, influencer charges, tax at 2% under Section 194C was deducted on. The AO observed that the assessee had deducted tax under Section 194C instead of Section 194J and thus levied interest under Section 201(A) for the difference of the 8% TDS. It was observed that the agreement made with the professional artists who assisted in the advertisement content was entered into with the vendor and not the assessee. Thus, it was stated that the assessee has merely availed the services from the vendor and once the advertisement content is provided in a digital platform, the assessee is bound to make the payments to the vendor. It was held that such a transaction would constitute to be payment made for carrying out the work and so, would fall within the purview of Section 194C. Reliance was placed on clarification *vide* Circular No. 715, dated 8 August 1995, Circular No. 714, dated 3 August 1995 and decision of the Delhi ITAT in *Perfect Probuild P. Ltd.* v. *DCIT*[7] where it was held that if a person made the payment to advertising agency, the payment is covered under Section 194C and if the advertising agency makes any payment a film artist, it would be covered under Section 194J. Thus, the Mumbai ITAT allowed the appeal of the assessee and held that the payments made to the assessee to the vendor would fall within the provisions of Section 194C and not Section 194J of the Income Tax Act. [*Cowtown Software Design Pvt. Ltd.* v. *DCIT* – TS-604-ITAT-2022 (Mum)]

Income earned as consideration from sale of software is not taxable as royalty income

Adobe Systems Software Ireland Ltd ('Assessee') is incorporated in Ireland and is entitled to the beneficial provisions of the DTAA between India and Ireland. Adobe Systems Incorporated ('ASIN') is the parent company of the Assessee. Adobe Systems India Pvt Ltd ('ASI') is a subsidiary of ASIN. The Assessee engaged in the distribution of computer software outside of North America (includes India). In India, the Assessee supplies the Adobe products to non-exclusive Indian distributors on a principal-to-principal basis. The Assessee merely distributes the software and does not engage in any modification, customisation or development of software per se.

During the course of Assessment proceedings, the Ld. AO held:

- That the amount received by Assessee from the sale of software would qualify as royalty under Section 9(1)(vi) of the IT Act read with Article 12(3) of the India-Ireland DTAA.
- That ASI is working for the Assessee as an agent and held that ASI constitutes a fixed place PE or a dependent agent PE of the Assessee. Accordingly, the Ld. AO

[7] ITA No. 1034/Del/2018.

attributed certain profits to the Assessee in India and taxed the same.

As regards taxability of revenues from sale of software as royalty, the ITAT relied on the decision of the Apex Court in *Engineering Analysis Centre of Excellence Pvt Ltd*[8] to decide in favour of the Assessee. In the said ruling, the Apex Court had held that the amounts paid by resident Indian distributors to non-resident software manufacturers as consideration for the use of computer software through EULAs/ distribution agreements do not give rise to taxable income as royalty in India.

The issue of existence of dependent agent PE was decided in favour of Assessee, considering the following submissions made by the Assessee:

- ASI's relationship with the Assessee may be described as an independent contractor and not that of an agent- principal and that it does not have any authority to bind the Assessee contractually.
- Even if ASI considered to be an agent, the ASI can only be touted to be an 'independent agent' as it is not legally or economically dependent on the Assessee.
- Article 5(6) of the DTAA between India and Ireland requires the agent in India to habitually exercise an authority to conclude contracts or habitually secure orders on behalf of the Irish entity and the revenue did not place any evidence on record to prove that ASI was concluding contracts on behalf of the Assessee.

Further, the issue of attribution of profits was decided in favour of Revenue placing reliance on the decision of the Supreme Court in *DIT* v. *Morgan Stanley & Co. Inc*[9] wherein it was held where there is an international transaction under which a non-resident compensates a PE at arm's length price, no further profits would be attributable. [*Dy. CIT* v. *Adobe Systems Software Ireland Ltd.* – 2022 VIL 949 ITAT DEL]

[8] (Civil Appeal No. 8733-8734 of 2018).

[9] [2007] 292 ITR 416.

NEW DELHI
5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014
Phone : +91-11-4129 9811

B-6/10, Safdarjung Enclave
New Delhi -110 029
Phone : +91-11-4129 9900
E-mail : lsdel@lakshmisri.com

MUMBAI
2nd floor, B&C Wing,
Cnergy IT Park, Appa Saheb Marathe Marg,
(Near Century Bazar)Prabhadevi,
Mumbai - 400025
Phone : +91-22-24392500
E-mail : lsbom@lakshmisri.com

CHENNAI
2, Wallace Garden, 2nd Street
Chennai - 600 006
Phone : +91-44-2833 4700
E-mail : lsmds@lakshmisri.com

BENGALURU
4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West, Bangalore-560 055.
Phone : +91-80-49331800
Fax:+91-80-49331899
E-mail : lsblr@lakshmisri.com

HYDERABAD
'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church,
Nampally
Hyderabad - 500 001
Phone : +91-40-2323 4924
E-mail : lshyd@lakshmisri.com

AHMEDABAD
B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad - 380 009
Phone : +91-79-4001 4500
E-mail : lsahd@lakshmisri.com

PUNE
607-609, Nucleus, 1 Church Road,
Camp, Pune-411 001.
Phone : +91-20-6680 1900
E-mail : lspune@lakshmisri.com

KOLKATA
2nd Floor, Kanak Building
41, Chowringhee Road,
Kolkatta-700071
Phone : +91-33-4005 5570
E-mail : lskolkata@lakshmisri.com

CHANDIGARH
1st Floor, SCO No. 59,
Sector 26,
Chandigarh -160026
Phone : +91-172-4921700
E-mail :lschd@lakshmisri.com

GURUGRAM
OS2 & OS3, 5th floor,
Corporate Office Tower,
Ambience Island,
Sector 25-A,
Gurgaon-122001
Phone : +91-124-477 1300
E-mail : lsgurgaon@lakshmisri.com

PRAYAGRAJ (ALLAHABAD)
3/1A/3, (opposite Auto Sales),
Colvin Road, (Lohia Marg),
Allahabad -211001 (U.P.)
Phone : +91-532-2421037, 2420359
E-mail : lsallahabad@lakshmisri.com

KOCHI
First floor, PDR Bhavan,
Palliyil Lane, Foreshore Road,
Ernakulam Kochi-682016
Phone : +91-484 4869018; 4867852
E-mail : lskochi@laskhmisri.com

JAIPUR
2nd Floor (Front side),
Unique Destination, Tonk Road,
Near Laxmi Mandir Cinema Crossing,
Jaipur - 302 015
Phone : +91-141-456 1200
E-mail : lsjaipur@lakshmisri.com

NAGPUR
First Floor, HRM Design Space,
90-A, Next to Ram Mandir, Ramnagar,
Nagpur - 440033
Phone: +91-712-2959038/2959048
E-mail : lsnagpur@lakshmisri.com