The Institute of Chartered Accountants of India

(Set up by an Act of Parliament)

RANCHI BRANCH OF CIRC

E - NEWS LETTER

VOL : 4 / aUG 2014

HAPPY INDEPENDENCE DAY

Inside this ISSUE.....

From the Desk of Chairman

Dear Members,

Pranaam !

Our ICAI has just completed its 65th glorious year of existence with professional excellence. It is now the time to cherish our best desire of becoming the world leader by consistent skill development and innovation in the field of accountancy and its allied subject.

The new government is talking of development and is also talking of Sabka Saath, Sabka Vikas. We already have voluntarily accepted to be the partner in nation building and by so, we commit ourselves to act proactively to support the government in all stages right from the stage of making laws, developing new laws to supporting the government in final implementation of the same. And, there lies our growth agenda also, as in one hand this will make us relevant in the time of transition and, in other hand it will bring us lot of opportunity to create new professional avenues.

Your active participation is very much solicited at this point to prepare a growth agenda for the inclusive growth of our profession and our dear professional brethren. Our group discussion program is gaining momentum as the participation of our members is increasing and as a better part, it is providing a platform to groom as a speaker.

Your response to the certificate course of indirect taxes has been tremendous and that has encouraged us to announce a certificate course on Co-operative. The registration for the course is on and it will be organized as soon as the required batch size is achieved.

I, on behalf of our members in the managing committee, would like to extend my sincere gratitude to all our esteemed members and students for making our CA day programs very successful.

We had organized two batched of orientation course and one batch of GMCS course last month for our students and two seminars for our members. I feel number of seminars and workshops should be increased to cover any new changes coming up and also to enhance our understanding of the subject.

I also feel that our members, particularly new entrants should voluntarily send their name to be speaker on the subject and topic of their interest. We shall particularly welcome person, who can initiate our members to carve a niche in many untapped areas which would augur well for our profession.

Greetings of Independence Day!

Jai Hind!

CA. Uday Jayaswal

Chairman

CIT vs. M/s Nayan Builders and Developers (Bombay High Court)

July 24th, 2014

Mere admission of Appeal by High Court sufficient to disbar s. 271(1)(C) penalty

In quantum proceedings, the Tribunal upheld the addition of three items of income. The assessee filed an appeal to the High Court which was admitted. The AO levied penalty u/s 271(1)(c) in respect of the said three items. The penalty was upheld by the CIT (A). The Tribunal deleted the penalty on the ground that when the High Court admits substantial question of law on an addition, it becomes apparent that the addition is certainly debatable. In such circumstances penalty cannot be levied u/s 271(1) (c). It held that the admission of substantial question of law by the High Court lends credence to the bona fides of the assessee in claiming deduction. It added that once it turns out that the claim of the assessee could have been considered for deduction as per a person properly instructed in law and is not completely debarred at all, the mere fact of confirmation of disallowance would not per se lead to the imposition of penalty. On appeal by the department to the High Court HELD dismissing the appeal:

This Appeal cannot be entertained as it does not raise any substantial question of law. The imposition of penalty was found not to be justified and the Appeal was allowed. As a proof that the penalty was debatable and arguable issue, the Tribunal referred to the order on Assessee's Appeal in Quantum proceedings and the substantial questions of law which have been framed therein. We have also perused that order dated 27.09.2010 admitting Income Tax Appeal No.2368 of 2009. In our view, there was no case made out for imposition of penalty and the same was rightly set aside.

Canara Housing Development Co vs. DCIT (Karnataka High Court)

August 9th, 2014

S. 153A: AO is required to assess the "total income" and is not confined only to income which was unearthed during search. Law laid down in All Cargo Global Logistics disapprove

For AY 2008-09, the AO passed an assessment order u/s 143(3) on 31.12.2010. A search u/s 132 was condiucted on 12.04.2011 in the course of which incriminating material leading to undisclosed income was seized. The AO initiated proceedings u/s 153A of the Act calling upon the assessee to file return of income u/s 153A(1)(a) for six years. The assessee complied with the same. When the said return was under consideration, the CIT passed an order u/s 263 on the ground that the assessment order dated 31.12.2010 passed u/s 143(3) was erroneous and prejudicial to the interests of the revenue. The assessee filed an appeal to the Tribunal in which it claimed that as the assessments u/s 153A were open, the AO could pass appropriate orders thereon. The Tribunal, relying on All Cargo Global Logistics137 ITD 287 (SB) (Mum) held that as the s. 143(3) order did not abate and had become final, the AO, in the s. 153A assessment had to confine himself to the incriminating material found during search and could not take into consideration other materials while making the s. 153A assessment. It consequently upheld the CIT's power to revise the s. 143(3) order. On appeal by the assessee to the High Court, HELD reversing the Tribunal:

The Tribunal has proceeded on the assumption by virtue of the judgment of the Special Bench in All Cargo Global, the scope of enquiry u/s 153A is to be confined only to the undisclosed income unearthed during search and if there is any other income which is not the subject matter of search, the same cannot be taken into consideration. Therefore, the revisional authority can exercise the power u/s 263. In the entire scheme of s. 153A of the Act, there is no prohibition for the assessing authority to take note of such income. On the contrary, it is expressly provided u/s 153A of the Act that the AO shall assess or reassess the "total income" of six assessment years which means the said total income includes income which was returned in the earlier return, the income which was unearthed during search and income which is not the subject matter of aforesaid two income. If the CIT has come across any income that the assessing authority has not taken note of while passing the earlier order, the said material can be furnished to the assessing authority and the assessing authority shall take note of the said income also in determining the total income of the assessee when the earlier proceedings are reopened and that income also shall become the subject matter of said proceedings. In that view of the matter the reasoning given by the Tribunal is not justified. The CIT did not have jurisdiction to initiate any proceedings u/s 263 of the Act (Anil Kumar Bhatia 352 ITR 493 (Del) referred).

Tax Lawyers Association vs. State of U.P (Allahabad High Court)

August 9th, 2014

Interim order passed that non-advocates cannot appear before VAT authorities or advertise services relating to filing of returns/ arguing before VAT authorities

The Tax Lawyers Association filed a Writ Petition claiming that Rule 73 read with Rule 79(2)(f) of the U.P. Value Added Tax Rules 2008 which permits outsiders to practice in the field of Law before the VAT Authorities under the VAT Act is ultra vires section 33 of the Advocates Act 1961 which provides that only Advocates are entitled to practice before any Court or authority. It was claimed that under the garb of the impugned Rule, outsiders have been permitted to appear before the authorities under the VAT Act to practice in the field of Law. Attention was drawn to certain leaflets which seem to be advertisement by certain persons who are not registered Advocates inviting assesses with regard to filing of return on payment of Rs.400 and odd. It was submitted that under the garb of said Rule, persons who are not skilled lawyer or have no knowledge in the field of Law, are appearing before the authority under the VAT Act, are spoiling the academic atmosphere of the profession. HELD by the Court admitting the Petition:

As an interim measure, we direct the respondents that no person whosoever, may be permitted to advertise in the Newspaper or any leaflet, inviting assesses for the purpose of filing of return or arguing before the authority under the VAT Act. Any person, who is not a registered advocate, shall not be permitted to appear before the Authority under the VAT Act.

Raj Kumari Agarwal vs. DCIT (ITAT Agra)

August 11th, 2014

S. 57(iii): Interest paid on a loan taken to avoid premature encashment of a fixed deposit is deductible against the interest earned on the fixed deposit

The assessee placed a fixed deposit of Rs 1 crore with ICICI Bank on which she earned interest of Rs 11.77 lakhs. The assessee took a loan of Rs. 75 lakhs on the security of the said fixed deposit and paid interest of Rs. 4.36 lakhs thereon. The assessee claimed that the loan was taken to avoid premature encashment of the fixed deposit and the interest paid on the loan had to be deducted against the interest earned on the fixed deposit u/s 57(iii). The AO & CIT(A) rejected the claim on the ground that the interest on the loan had not been laid out or expended wholly and exclusively for the purpose of earning the interest from the fixed deposits. On appeal by the assessee to the Tribunal HELD allowing the appeal:

S. 57(iii) allows a deduction of "any…expenditure (not being in the nature of capital expenditure) laid out or expended wholly and exclusively for the purpose of making or earning such income". It is clear that as long as the expense is incurred wholly and exclusively for the purpose of earning an income, even if it is not necessarily for earning that income, it will still be deductible in computation of income. What thus logically follows is that even in a situation in which proximate or immediate cause of an expenditure was an event unconnected to earning of the income, in the sense that the expenditure was not triggered by the objective to earn that income, but the expenditure was, nonetheless, wholly and exclusively to earn or protect that income, it will not cease to be deductible in nature. It is also important to bear in mind the fact that a borrowing against fixed deposit cannot be considered in isolation of a fixed deposit itself inasmuch as, going by the admitted facts of this case, the interest chargeable on the fixed deposit itself is linked to the interest accruing and arising from the fixed deposit. On these facts, in order to protect the interest earnings from fixed deposits and to meet her financial needs, when an assessee raises a loan against the fixed deposits, so as to keep the source of earning intact, the expenditure so incurred in wholly and exclusively to earn the fixed deposit interest income. The authorities below were apparently swayed by the

fact that the borrowings were triggered by assessee's financial needs for personal purposes and, by that logic, the borrowing cannot be said to be wholly and exclusively for the purposes of earning interest income, but what this approach overlooks is whether the expenditure is incurred for directly contributing to the beginning of or triggering the source of income or whether the expenditure is for protecting, and thus keeping alive, that source of income, in either case it is expenditure incurred wholly and exclusively for the purpose of earning that income. The assessee indeed required that money, so raised by borrowing against the fixed deposits, for her personal purposes but that's not relevant for the present purposes. The assessee could have gone for premature encashment of bank deposits, and thus ended the source of income itself, as well, but instead of doing so, she resorted to borrowings against the fixed deposit and thus preserved the source of earning. The expenditure so incurred is an expenditure incurred wholly and exclusively for earning from interest on fixed deposits. We are alive to the fact that in the case of a business assessee, and in a situation in which the borrowings against fixed deposits were resorted to for use in business, consideration for end use of funds so borrowed would be relevant because the interest deduction is claimed as a business deduction u/s 36(1)(iii). That aspect of the matter, however, is academic in the present context as the limited issue for our consideration is whether or not, on the facts before us, the interest on borrowings against the fixed deposits could be said to protect the interest income from fixed deposit interest and thus, incurred wholly and exclusively for the purposes of earning such income.

Aroni Commercials Ltd vs. ACIT (Bombay High Court)

August 11th, 2014

S. 147/ 148: Writ Petition challenging lack of jurisdiction to issue s. 148 notice on the ground that it is based on 'change of opinion' & preconditions of s. 147 are not satisfied is maintainable

The assessee filed a Writ Petition to challenge a notice issued u/s 148 to reopen the assessment. The department relied on the judgement of the Madras High Court in JCIT vs. Kalanithi Maran and argued that a Writ Petition to challenge a notice issued u/s 148 was not maintainable. HELD by the High Court rejecting the plea:

The argument, based on JCIT vs. Kalanithi Maran, that this Court should not exercise its writ jurisdiction under Article 226 of the Constitution of India and the petitioner should be left to avail of the statutory remedies available under the Act is not acceptable. The decision of the Madras High Court in Kalanithi Maran proceeded on the basis that the dispute urged before it were with regard to adjudicatory facts and not with regard to jurisdictional facts as raised in this petition. The Madras High Court itself points out that that when an assessment sought to be reopened by an.

Officer who is not competent to do so or where on the face of it would appear that the reopening is barred by limitation or lacks inherent jurisdiction, the court would certainly entertain a challenge to the reopening notice in its writ jurisdiction. The Madras High Court itself drew a distinction between the adjudicating facts and jurisdictional facts. It was in the above context that challenges to the reopening notice u/s 147 and 148 of the Act was not interfered with by the Madras High Court as the challenge before it appears to have been with regard to adjudicating facts as contrasted with the jurisdictional facts raised in this case. Jurisdictional facts are those facts which gives jurisdiction to enter upon enquiry, while adjudicatory facts come up for consideration after validly entering upon enquiry i.e. having jurisdiction. In this case, the challenge is based on lack of jurisdiction in issuing the impugned notice by the AO on the ground that the pre-condition for issuing notice u/s 147 of the Act is not satisfied i.e. notice should not be on account of the change of opinion. It is only when jurisdictional facts are satisfied will the AO acquire the authority to deal with the matter on adjudicatory facts. The decision of the Madras High Court is of no avail in the facts of the present case. It may be pointed out that there could be occasions where jurisdictional facts could itself be a matter of factual enquiry. i.e. leading of evidence and appreciation of facts. In such a case even if the challenge is with regard to jurisdictional facts, yet the Court in its discretion may not entertain the petition as it could be best left for determination before the authorities under the Act.

CIT vs. Tip Top Typography (Bombay High Court)

August 9th, 2014

S. 23(1)(a): Entire law on determination of "annual value" explained

The High Court had to consider the question of determination of "annual value" u/s 23(1)(a) in the context of (i) whether the municipal valuation of the property was binding on the AO, (ii) whether notional interest on interest-free security deposit could be added and (iii) whether if the property was covered by the Rent Control Act but no standard rent there under, the AO can disregard the standard rent? HELD by the High Court:

As regards municipal valuation:

(i) We are not in agreement with the department that the municipal rateable value cannot be accepted as a bonafide rental value of the property and it must be discarded straightway in all cases. There cannot be a blanket rejection of the same. If that is taken to be a safe guide, then, to discard it there must be cogent and reliable material;

(ii) The market rate in the locality is an approved method for determining the fair rental value but it is only when the AO is convinced that the case before him is suspicious, determination by the parties is doubtful that he can resort to enquire about the prevailing rate in the locality. The municipal rateable value may not be binding on the AO but that is only in cases of afore referred nature. It is definitely a safe guide;

(iii) In the event the security deposit collected and refundable interest free and the monthly compensation shows a total mismatch or does not reflect the prevailing rate or the attempt is to deflate or inflate the rent by such methods, then, as held by the Delhi High Court in **Moni Kumar Subba** 333 ITR 38 (Del)(FB), the AO is not prevented from carrying out the necessary investigation and enquiry. He must have cogent and satisfactory material in his possession and which will indicate that the parties have concealed the real position. He must not make a guess work or act on conjectures and surmises. There must be definite and positive material to indicate that the parties have suppressed the prevailing rate. Then, the enquiries that the AO can make would be for ascertaining the going rate. He can make a comparative study and make a analysis. In that regard, transactions of identical or similar nature can be ascertained by obtaining the requisite details. However, there also the AO must safeguard against adopting the rate stated therein straightway. He must find out as to whether the property which has been let out or given on leave and license basis is of a similar nature, namely, commercial or residential. He should also satisfy himself as to whether the rate obtained by him from the deals and transactions and documents in relation thereto can be applied or whether a departure therefrom can be made, for example, because of the area, the measurement, the location, the use to which the property has been put, the access thereto and the special advantages or benefits. It is possible that in a high rise building because of special advantages and benefits an office or a block on the upper floor may fetch higher returns or vice versa. Therefore, there is no magic formula and everything depends upon the facts and circumstances in each case. However, we emphasize that before the AO determines the rate by the above exercise or similar permissible process he is bound to disclose the material in his possession to the parties. He must not proceed to rely upon the material in his possession and disbelieve the parties. The satisfaction of the AO that the bargain reveals an inflated or deflated rate based on fraud, emergency, relationship and other considerations makes it unreasonable must precede the undertaking of the above exercise. After the above ascertainment is done by the AO he must, then, comply with the principles of fairness and justice and make the disclosure to the Assessee so as to obtain his view;

As regards addition of notional interest:

(iv) Notional rent on the security deposit cannot be taken into account for the determination of the annual value. If the transaction itself does not reflect any of the aforestated aspects, then, merely because a security deposit which is refundable and interest free has been obtained, the AO should not presume that this sum or the interest derived therefrom at Bank rate is the income of the assessee till the determination or conclusion of the transaction. The AO ought to be aware of several aspects and matters involved in such transactions.

It is not necessary that if the license is for three years that it will operative and continuing till the end. There are terms and conditions on which the leave and license agreement is executed by parties. These terms and conditions are willingly accepted. They enable the license to be determined even before the stated period expires. Equally, the licensee can opt out of the deal. A leave and license does not create any interest in the property. Therefore, it is not as if the security deposit being made, it will be necessarily refundable after the third year and not otherwise. Everything depends upon the facts and circumstances in each case and the nature of the deal or transaction. These are not matters which abide by any fixed formula and which can be universally applied. Today, it may be commercially unviable to enter into a lease and, therefore, this mode of inducting a 'third party' in the premises is adopted. This may not be the trend tomorrow. Therefore, we do not wish to conclude the matter by evolving any rigid test;

As regards properties where standard rent is not fixed:

(v) As regards properties covered by rent control legislation, the AO cannot brush aside the rent control legislation. The AO has to undertake the exercise contemplated by the rent control legislation for fixation of standard rent. The AO either must undertake the exercise to fix the standard rent himself and in terms of the Maharashtra Rent Control Act, 1999 if the same is applicable or leave the parties to have it determined by the Court or Tribunal under that Act.

Frequency Norms of Audit for Service Tax Assessee

Director General of Audit, New Delhi has prepared Service Tax Audit Manual, 2010. As per the guidelines, tax payers whose annual service tax payment (including cash and CENVAT) was Rs.3 crore or more in the preceding financial year may be subjected to mandatory audit each year. It is preferable that Audit of all such Units is done by using Computer Assisted Audit Program (CAAP) techniques. The frequency of audit for other taxpayers would be as per following norms:-

i. Taxpayers with Service Tax payment above Rs.3 crores (Cash + CENVAT) (MANDATORY UNITS) – to be audited every year.

ii. Taxpayers with Service Tax payment between Rs.1 crore and Rs.3 crores (Cash + CENVAT) – to be audited once every two years.

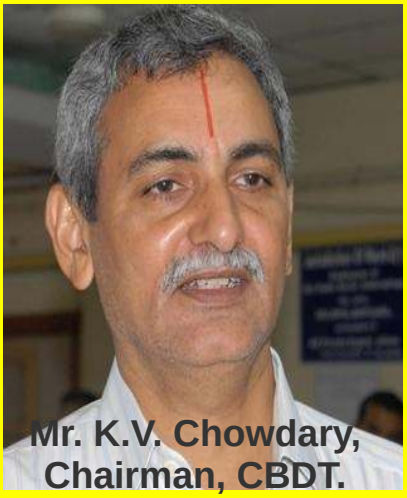
iii. Taxpayers with Service Tax payment between Rs.25 lakhs and Rs.1 crore (Cash + CENVAT) – to be audited once every five years.

iv. Taxpayers with Service Tax payment upto Rs.25 lakhs (Cash + CENVAT) – 2% of taxpayers to be audited every year.

The Audit selection guidelines, therefore, would apply to the non-mandatory taxpayers, forming part of the discretionary workload. These taxpayers should be selected on the basis of assessment of the risk potential to revenue. This process, which is an essential feature of audit selection, is known as Risk Assessment. It involves the ranking of taxpayers according to a quantitative indicator of risk known as a "risk parameter". It is also suggested that the taxpayers whose returns were selected for detailed scrutiny, may not be taken up for Audit that year, to avoid duplication of work. Similarly, the taxpayers who have been selected for Audit, may not be taken up for detailed scrutiny of their ST-3 Returns during that year.

Our hearty congratulations to CA. Mahendar Kr. Jain being appointed as Convener for Jharkhand Cooperative Task Force by Committee on Co-Operatives and NPO Sector (CCONPO) of the Institute of Chartered Accountant of India.

Mr. K. V. Chowdary
Chairman, C. B. D. T.



Mr. K.V. Chowdary, Chairman, CBDT.

Senior IRS officer Mr. K. V. Chowdary has been appointed as the new Chairman of the Central Board of Direct Taxes (CBDT), the top policy making body of the Income Tax department. His name had been cleared by the Appointments Committee of the Cabinet (ACC) headed by Prime Minister Narendra Modi. The officer was till now working as the Member (Investigations) of the direct taxes revenue collection board. He has earlier served as the Director General of I-T (Investigations) in the national capital where he headed a number of high-profile tax probes, including the 2G spectrum allocation case and the HSBC Geneva taxpayers list along with a number of cases dealing with black money and tax evasion.

Shri. K. V. Chowdary, the newly appointed Chairman of the CBDT, has addressed a letter dated 01.08.2014 to the income-tax department in which he has pointed out that one of the immediate challenging task is reaching the '*not so easy*' target for Revenue collection without undue harassment and high handedness. He has emphasized that the department has to improve its image and become a "*friendly, professional, non adversarial and competent organization focused on Revenue collection, tax payers services and ensuring strict compliance with direct tax laws*".

Mr. Chowdary has emphasized that one of the issues that requires "*immediate and earnest attention*" is quicker and reasonable resolution of the requests/ grievances of the taxpayers, early resolution of disputes, effective assessments analyzing all the facts and avoiding high pitched assessments, promotion of compliance, sending strong message by dealing with tax evasion and tax frauds firmly effectively and quickly, widening the tax base, etc.

Forthcoming Events

1. Assessment Test on Indirect Tax to be held on 31st August 2014.
2. ITT Batch (10.00 AM to 02.00 PM) to be held from 28.08.2014 to 26.09.2014
3. Certificate Course on Co-Operative will start from 11th Oct 2014.
4. Group Discussion on "Tax Audit" to be held on 27th Aug 2014.

General Circular No. 27/2014

भारत सरकार /**Government of India**
कॉर्पोरेट कार्य मंत्रालय /**Ministry of Corporate Affairs**

पांचवीं मंजिल, ए विंग, शास्त्री भवन,
5th Floor, A Wing, Shastri Bhawan,
डॉ. राजेन्द्र प्रसाद रोड, नई दिल्ली - 110001
Dr. Rajendra Prasad Road, New Delhi - 110001

F. No. MCA21/123/2014/e-Gov. Cell

Dated the 30th June, 2014

To,

All Regional Directors,
All Registrars of Companies,
All Stakeholders.

Sub: - Clarification regarding filing of Form DPT4 under Companies Act, 2013.

Sir,

This Ministry has received reference regarding filing of Form DPT4 under the provisions of the Companies Act, 2013. As per section 74(1)(a) of the Companies Act, 2013and the companies (Acceptance of Deposits) Rules, 2014 made there under, companies are required to file a statement regarding deposits existing as on date of commencement of the Act within a period of 3 months from such commencement. The time for filing of said statement is expiring on 30-06-2014.

2. After considering the reference, it has been decided to grant extension of time for the period of 2 months i.e. up to 31-08-2014 without any additional fee in terms of section 403 of the Act to enable the companies for filing of statement under Form DPT4 with the Registrar.

Yours faithfully,
(M. S. Pachouri)
Deputy Director

Copy to:-

1. e-Governance Section and Web contents Officer to place this circular on the Ministry's website
2. Guard File

SERVICE TAX NOTIFICATION

[TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India
Ministry of Finance
(Department of Revenue)
Notification
No. 9/2014- Service Tax

New Delhi, the 11th July, 2014

G.S.R..... (E). – In exercise of the powers conferred by sub-section (1) read with subsection (2) of section 94 of the Finance Act, 1994 (32 of 1994), the Central Government hereby makes the following rules further to amend the Service Tax Rules, 1994, namely:—

1. (1) These rules may be called the Service Tax (Amendment) Rules, 2014.

(2) Save as otherwise provided in these rules, they shall come into force on the 11th July, 2014.

2. In the Service Tax Rules, 1994 (hereinafter referred to as the said rules),–

(A) in rule 2, in sub-rule (1), in clause (d), in sub-clause (i),–

(a) after item (A), the following item shall be inserted, namely:-
"(AA) in relation to service provided or agreed to be provided by a recovery agent to a banking company or a financial institution or a non-banking financial company, the recipient of the service;";

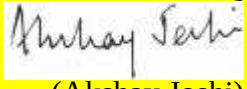
(b) for item (EE), the following item shall be substituted, namely:-
"(EE) in relation to service provided or agreed to be provided by a director of a company or a body corporate to the said company or the body corporate, the recipient of such service;";

(B) in rule 6 of the said rules, for sub-rule (2), the following sub-rule shall be substituted with effect from the 1st October 2014, namely:-

"(2) Every assesse shall electronically pay the service tax payable by him, through internet banking:

Provided that the Assistant Commissioner or the Deputy Commissioner of Central Excise, as the case may be, having jurisdiction, may for reasons to be recorded in writing, allow the assesse to deposit the service tax by any mode other than internet banking."

[F.No. 334 /15/2014- TRU]



(Akshay Joshi)
Under Secretary to the Government of India

Note.- The principal notification was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) by notification No. 2/94-ST, dated the 28th June, 1994 *vide* number G.S.R. 546 (E), dated the 28th June, 1994 and last amended by notification No.16/2013-Service Tax, dated the 22nd November, 2013 *vide* number G.S.R. 749 (E), dated the 22nd November, 2013.

Photo Gallery

Budget Telecast - 2014

Seminar on "Discussion on Budget - 2014" held on 25.07.2014

Welcome Address by Branch Chairman CA. Uday Jayaswal

Welcome of CA. Ravi Holani

Speech by CA. Rajiv Mittal

Speech by CA. Ravi Holani

Photo Gallery

Completion of GMCS - I, Batch - 6

Orientation Programme Batch - 33

Orientation Programme Batch - 34

Photo Gallery

Flag Hosting & Youth Fest - 2014 held on 15.08.2014