

Introduction and Overview of GST Including its Administration

1.0 Introduction

Goods and Services Tax (GST) is one of the biggest business reforms in the post-independence history of Indirect Taxes in India. It has been implemented with effect from 01.07.2017. Goods and Services Tax was introduced with effect from 01.07.2017 in the whole of India except the State of Jammu and Kashmir. However, w.e.f. 08.07.2017, the provisions governing the Goods and Services Tax were extended to the State of Jammu & Kashmir vide two Acts namely CGST Extension to Jammu and Kashmir Act, 2017 and IGST Extension to Jammu and Kashmir Act, 2017. Consequently, GST became applicable to the whole of India on supply of goods or services or both w.e.f.08.07.2017.

State of Jammu and Kashmir has been sub divided into following two Union territories with effect from 31.10.2019:

(a) Union territory of Jammu and Kashmir	(b) Union territory of Ladakh
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GST shall be levied on ‘supply’ of goods or services or both. In GST regime, all the multiple taxes levied presently on goods and services shall be restricted to Central Goods and Services Tax (CGST) and State Goods and Services Tax (SGST) or Integrated Goods and Services Tax (IGST), as the case may be. CGST and SGST shall be levied on Intra-state supply of goods or services or both and IGST shall be levied on Inter-state supply of goods or services or both.

Notes	
1.	Section Numbers and Rules Numbers referred to in this Chapter pertain to CGST Act, 2017 and CGST Rules, 2017 respectively.
2.	Reference to CGST Act, 2017 includes reference to SGST Act, 2017 and UTGST Act, 2017 also as all the three Acts have been enacted in the nearly same phraseology.

1.1 New features of GST

(a)	<u>Taxable Event:</u> - Taxable Event shall be “supply of goods or services or both”. It is an event the occurrence of which attracts the liability to tax.
(b)	<u>Change in the scope of goods or services:</u> - The nature of any supply i.e. supply of goods or supply of services has to be derived with reference to Schedule II of CGST Act, 2017. For instance, execution of works contracts as defined in section 2(119) of CGST Act has been deemed to be supply of service even though in such contract transfer of property in goods either as goods or in any other form is also involved. Similarly, supply of goods without transfer of ownership for specified period for a consideration shall also be considered supply of service irrespective of the fact whether effective control or possession is parted to the lessee or not.
(c)	<u>Destination based consumption Tax</u> GST is based on destination based consumption tax principle. On the contrary, erstwhile Central Sales Tax was origin based tax. Destination based taxation is the levy of tax on the basis of destination or consumption of goods or services. This principle seeks to tax the goods or services or both. The entire revenue relating to the supply of goods or services accrues to the State where they are being ultimately consumed.

(d)	<u>Self-supply of goods or services or both shall become taxable</u> Under former indirect taxes two separate legal entities were required to complete the transaction. Whereas in GST in specified situations self-supply is also subject to tax. Transfer of goods from one office of a person to another office is also subject to tax under GST.
(e)	<u>Supply of goods or services or both without consideration shall be subject to tax in GST</u> Supplies of goods or services or both as specified in Schedule-I to the CGST Act, 2017 are subject to tax under GST even if such supplies are made without consideration.
(f)	<u>No centralised registration under GST</u> Concept of centralised registration has been dispensed with which can work satisfactorily when the revenue has to go to one Government only irrespective of the place of supply. In GST it has been provided that every supplier has to seek registration in all those states from where they make supply of goods or services or both.
(g)	<u>Anti-profiteering measures</u> Anti-profiteering measures have been introduced in GST to ensure that additional input tax credits availed by any Registered Taxable Person or any reduction in the tax rate have actually resulted in the commensurate reduction in the price of the goods or services or both supplied by him. These provisions are going to be litigated between revenue and registered persons in times to come.

1.2 Overview of the Integrated Goods and Services Tax

1.2.1 Constitutional authority for IGST- Article 269A

Inserted w.e.f. 08.09.2016 - Constitution (101st Amendment) Act, 2016. Article 269A provides that goods and services tax on supplies in the course of inter-State trade or commerce shall be levied and collected by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council. Further, supply of goods or services or both in the course of import into the territory of India shall be deemed to supply of goods or of services or both in the course of inter-State trade or commerce. It also provides that Parliament may, by law, formulate the principles for determining the place of supply, and when a supply of goods, or of services, or both takes place in the course of inter-State trade or commerce.

1.2.2 Scope of IGST

Object and Purposes of the IGST Act provide that the aforesaid Act shall make a provision for levy and collection of tax on inter-State supply of goods or services or both by the Central Government and matters connected therewith or incidental thereto. As a result, the scope of IGST includes the following, namely:

S.No.	Details	Relevant provisions of the IGST Act
	To levy tax on all inter-State supplies of goods or services or both except supply of	
(a)	alcoholic liquor for human consumption at notified rates, not exceeding forty per cent, on recommendations by the Goods and Services Tax Council [‘GST Council’ in short];	Section 5(1)
(b)	To levy a countervailing tax on goods imported into India in accordance with the provisions of Section 3 of the Customs Tariff Act,1975 [‘CTA’ in short] on the value as determined under the CTA at the point when duties of customs are levied on the said goods under Section 12 of the Customs Act,	Proviso to Section 5(1)

	1962;	
(c)	To specify categories of supplies of goods or services or both, the tax on which shall be paid on reverse charge basis;	Section 5(3)
(c)	To specify a class of registered persons who shall pay tax on reverse charge basis in respect of supply of specified categories of goods or services or both received from an unregistered supplier;	Section 5(4)
(d)	To empower the Central Government to grant exemption, by notification or by special order, on the recommendation of the GST Council;	Section 6(1) and Section 6(2)
(e)	To provide for determination of the nature of supply i.e. whether it is an inter-State or an intra-State supply;	Section 7 and Section 8
(f)	To provide for determination of the place of supply in respect of goods or services or both;	Sec 10 and 11 For goods
		Sec 12 and 13 For services
(g)	To provide for payment of tax by a supplier of Online Information and Database Access or Retrieval Services [OIDAR Services];	Section 14
(h)	To provide for refund of tax paid on supply of goods to tourist leaving India;	Section 15
(i)	To provide manner of claiming refund in case of Zero Rated Supplies	Section 16
(j)	To provide for apportionment of tax and settlement of funds and for transfer of ITC among the Central Government, State Governments and Union territories; and	Sections 17 and 18
(k)	To provide for transitional provisions in relation to import of services made on or after the appointed day	Section 21

1.2.3 Application of the provisions of CGST Act, 2017 -Section 20 of the IGST Act

IGST Act has borrowed the provisions of the CGST Act, 2017 in respect of the specified matters. Accordingly, Section 20 of the IGST Act, 2017 provides that provisions of the CGST Act in respect of the following matters shall apply in relation to integrated tax also:

S.No.	Matters	S.No.	Matters
(i)	Scope of supply	(xiv)	Composite supply and mixed supply
(ii)	Audit	(xv)	Tax invoice, credit and debit notes
(iii)	Time and value of supply	(xvi)	Demands and recovery
(iv)	Input tax credit	(xvii)	Liability to pay in certain cases
(v)	Registration	(xviii)	Inspection, search, seizure and arrest
(vi)	Advance ruling	(xix)	Appeals and revision
(vii)	Accounts and records	(xx)	Presumption as to documents
(viii)	Returns, other than late fee	(xxi)	Offences and penalties
(ix)	Payment of tax	(xxii)	Job work
(x)	Tax deduction at source	(xxiii)	Electronic commerce
(xi)	Collection of tax at source	(xxiv)	Transitional provisions
(xii)	Assessment	(xxv)	Miscellaneous provisions
(xiii)	Refunds		

1.2.4 Treatment of exports under IGST

All exports are deemed as inter-State supplies. Exports of goods or services or both are treated as zero rated supplies. The term “ zero rated ” means that the entire value chain of the supply is exempt from tax. This means that in case of zero rated supply, not only output supply is exempt from payment of tax, but there is no bar on availing credit of taxes paid on the input side for providing the output supply. Therefore, in case of “zero rated supplies” the supplies as well as the inputs or input services used in supplying the supplies are made free of GST by employing the following means:

(a)	The taxes paid on the supplies which are zero rated are refunded;
(b)	The credit of inputs or input services or both is allowed;
(c)	Wherever the supplies are exempted, or the supplies are made without payment of tax, the taxes paid on the inputs or input services or both i.e. the unutilised input tax credit is refunded.

“Zero rated supplies” are different from “exempt supplies” in many respects as exhibited in the following table:

Differences between zero-rated supplies and exempted supplies			
S.No.	Basis	Zero rated Supplies	Exempted Supplies
1	Meaning and scope	“zero-rated supply” means export of goods or services or both or supply of goods or services or both to a SEZ developer or a SEZ unit as per section 16 of IGST Act, 2017	“exempt supply” means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11 of CGST Act, 2017 or under section 6 of the IGST Act, 2017 and includes non-taxable supply.
2	Treatment of Input supplies	Input supplies are tax free	Input supplies are taxable
3	Availing of ITC	Credit of input tax may be availed for making zero- rated supplies, even if such supply is an exempt supply ITC allowed on zero-rated supplies	Credit of input tax needs to be reversed, if taken; No ITC on the exempted supplies
5	Apportionment of ITC	Value of zero rated supplies shall be added to the taxable supplies for apportionment of ITC	Value of exempt supplies shall not be added to the taxable supplies for apportionment of ITC i.e. input tax credit is reversed in the proportion of exempted supplies.
6	Liability for registration	A person exclusively making zero rated supplies may have to register as refunds of unutilised ITC or integrated tax paid shall have to be claimed	Any person engaged exclusively in the business of supplying goods or services or both that are wholly exempt from tax under the CGST or IGST Act shall not be liable to registration
7	Tax invoice or Bill of supply to be issued	A person making zero rated supply shall be required to issue a tax invoice and not a bill of supply	A person supplying exempted goods or services or both shall be required to issue, a bill of supply instead of a tax invoice

1.2.5 Applicability of the principle of unjust enrichment

The principle of unjust enrichment is not applicable in case of exports of goods or services or both as the recipient is located outside the taxable territory. However, w.e.f. 01.02.2019 in respect of supplies to SEZs, the principle of unjust enrichment shall apply irrespective of the fact that aforesaid supplies to SEZs are zero-rated.

1.2.6 Treatment of imports under IGST

Import of Goods or Services or both are treated inter-state supplies. Thus, IGST is levied on import of goods or services or both.

The term “import of goods” has been defined as under:

(10) “import of goods” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;

The IGST Act, 2017 provides that the integrated tax on imported goods shall be in addition to the applicable Basic Customs Duty (BCD) which is levied as per the Customs Tariff Act. In addition, GST Compensation Cess may also be leviable on certain luxury and de-merit goods under the Goods and Services Tax (Compensation to States) Cess Act, 2017.

1.2.7 Valuation of the imported goods for levying IGST and compensation cess

Further, the value of the imported goods for levying integrated tax and compensation Cess shall be assessable value plus Customs Duty levied under the Custom Act, 1962 and any other duty chargeable on the said goods under any law for the time being in force as an addition to, and in the same manner as, a duty of customs.

1.2.8 Treatment of import of services

In terms of Section 2(11) of the IGST Act, 2017 “import of services” means supply of any service where-

(i)	The supplier of service is located outside India;	(iii)	The place of supply of service is in India.
(ii)	The recipient of service is located in India; and		

Section 7(1)(b)	Import of services for a consideration whether or not in the course or furtherance of business shall be included in supply. Accordingly, import of services without consideration shall not be considered as supply. However, business test is not required to be fulfilled for import of service to be considered as supply.
	Furthermore, in view of the provisions contained in Schedule I of the CGST Act, 2017, the import of services by a taxable person from a related person or from a distinct person as defined in Section 25 of the CGST Act, 2017, in the course or furtherance of business shall be treated as supply even if it is made without any consideration.
Section 14 of the IGST Act, 2017	Import of free services from Google and face-book by individuals without any consideration are not considered as supply. Import (Downloading) of a song for consideration for personal use would be a service, even though the same are not in the course or furtherance of business. Import of some services by an Indian branch from their parent company, in the course or furtherance of business, even if without consideration will be a supply.

Thus, import of services can be considered as supply even in cases whether no consideration is involved and whether the service is supplied in the course or furtherance of business. The same has been explained in the table below:

Nature of Service	Consideration	Business Test
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Import of services	Necessarily required	Not required
Import of services by a taxable person from a related person or from a distinct person	Not required	Necessarily Required

1.2.9 Settlement among Central Government exporting (supplier) State Government and importing (recipient) State Government

There would be settlement of account between the Central Government and the State Governments on following two counts: -

(A)	Central Government and the exporting (supplier) State Government
	The exporting (supplier) State shall pay the amount equal to the ITC of SGST used by the supplier in the exporting state to the Central Government
(B)	Central Government and the importing State Government
	Central Government shall pay the amount equal to the ITC of IGST used by a dealer for payment of SGST on intra- state supplies.

Further, the above settlement shall be done on cumulative basis for a state taking into account the details furnished by the all the dealers in the settlement period. Similar settlement of amount would also be undertaken between CGST and IGST account.

1.3 Administration of GST

1.3.1 Officers under this Act - Section 3 of the CGST Act, 2017/SGST Act, 2017/UTGST Act, 2017.

(A)	Officers under the CGST Act, 2017	
Section 3	The following classes of officers shall be appointed by the Government, namely:	
	Designation of Officers	
	Principal/Chief Commissioners of Central Tax or Principal Directors General of Central Tax	Joint Commissioners of Central Tax or Joint Directors of Central Tax
	Chief Commissioners of Central Tax or Directors General of Central Tax	Deputy Commissioners of Central Tax or Deputy Directors of Central Tax
	Principal Commissioners of Central Tax or Principal Additional Directors General of Central Tax	Assistant Commissioners of Central Tax or Assistant Directors of Central Tax, and
	Commissioners of Central Tax or Additional Directors General of Central Tax	Any other class of officers as it may deem fit
	Additional Commissioners of Central Tax or Additional Directors of Central Tax	
(B)	Officers under the SGST Act, 2017 [For instance the Telangana GST Act, 2017]	
Section 3	the State Government shall appoint, following classes of officers for the purposes of Telangana GST Act, 2017:	
	Designation of Officers	
	Principal/Chief Commissioners of State Tax	Joint commissioners of State tax
	Special Commissioners of State Tax	Deputy Commissioners of State tax
	Additional commissioners of State tax	Assistant Commissioners of State tax, and
	Any other class of officers as may deem fit	
Note: It is reiterated that other SGST Acts shall contain similar provision for officers.		
(C)	Officers under the UTGST Act, 2017	

Section 3	The Administrator has been given the powers to appoint, by Notification, Commissioners and other class of officers for the purposes of administration of UTGST Act. Further, such officers shall be deemed to be proper officers for specified purposes. In addition, the officers appointed under the existing law shall be deemed to be the officers appointed under the provisions of the UTGST Act.
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1.3.2 Appointment of officers - Section 4 of the CGST Act, 2017 and Section 3 of the IGST Act, 2017

(A) Appointment of officers under the CGST Act, 2017- Section 4

4(1)	<u>Powers to appoint officers</u> Various classes of officers shall be appointed by the Government, by Notification. In addition, Board shall be empowered to appoint necessary officers.
4(2)	<u>Specified officers authorised to appoint officers below the rank of assistant commissioner</u> The Board may, by order, authorise any officer referred to in clauses (a) to (h) of section 3, to appoint officers below the rank of Assistant Commissioner i.e. Superintendent or Inspector.

(B) Appointment of officers under the SGST Act, 2017-Section 4 [For instance the Telangana GST Act, 2017]

4(1)	<u>Powers to appoint officers -</u> In terms of Section 4(1) of the SGST Act, 2017 various classes of officers shall be appointed by the Government, by Notification. In addition, Government shall be empowered to appoint necessary officers.	
4(2)	<u>Jurisdiction of various officers</u>	
	Officer	Jurisdiction
	The Commissioner	Over the whole of the State
	The Special Commissioner and an Additional Commissioner in respect of all or any of the functions assigned to them	Over the whole of the State or where the State Government so directs, over any local area thereof
	All other officers	Over the whole of the State or over such local areas as the Commissioner may, by order, specify

1.3.3 Appointment of officers under the IGST Act, 2017 - Section 3 of IGST Act, 2017

<u>Appointment of officers</u>
The Board may appoint such central tax officers as it thinks fit for exercising the powers under this Act.

1.3.4 Power to appoint officers - Section 3 of the IGST Act

Section 3	The Board may appoint such central tax officers as it thinks fit for exercising the powers under the IGST Act.
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1.3.5 Powers of officers - Section 5

5(1)	<u>Powers and duties of an officer of Central Tax/State Tax/Union territory Tax</u>	
	An officer of Central Tax/State Tax/Union Territory tax, as the case may be, may exercise such powers and discharge such duties which are conferred or imposed on him under the CGST Act/SGST Act/ UTGST Act. However, the powers and duties shall be subject to the conditions and limitations as may be imposed by the:	
	Board	In case of Central Tax
	Commissioner	In case of State Tax/Union territory Tax

5(2)	<u>Powers and duties of subordinate officer may be excised or discharged</u> An officer of Central Tax/State Tax/Union territory tax, as the case may be, may exercise the powers and discharge the duties conferred or imposed under the CGST Act /SGST Act/ UTGST Act on any other officer of Central Tax /State Tax / Union territory tax who is subordinate to him.	
5(3)	<u>Delegation of powers by the commissioner</u> The Commissioner may delegate his powers to any officer subordinate to him. However, aforesaid delegation of powers shall be subject to the conditions and limitations as may be specified in this behalf.	
	S.No.	Officers
	1.	Principal Director General, Goods and Services Tax Intelligence or Principal Director General, Goods and Services Tax
	2.	Director General, Audit
	3.	Principal Additional Director General, Goods and Services Tax Intelligence or Principal Additional Director General, Goods and Services Tax or Principal Additional Director General, Audit
	4.	Additional Director General, Goods and Services Tax Intelligence or Additional Director General, Goods and Services Tax or Additional Director General, Audit
	5.	Additional Director, Goods and Services Tax Intelligence or Additional Director, Goods and Services Tax or Additional Director, Audit
	6.	Joint Director, Goods and Services Tax Intelligence or Joint Director, Goods and Services Tax or Joint Director, Audit
	7.	Deputy/Assistant Director, Goods and Services Tax Intelligence or Deputy/Assistant Director, Goods and Services Tax or Deputy/Assistant Director, Audit
	8.	Senior Intelligence Officer, Goods and Services Tax Intelligence or Superintendent, Goods and Services Tax or Superintendent, Audit
		Powers to be exercised
		Principal Chief Commissioner
		Chief Commissioner
		Principal Commissioner
		Commissioner
		Additional Commissioner
		Joint Commissioner
		Deputy Commissioner or Assistant Commissioner
		Superintendent
		Inspector
5(4)	<u>Restrictions on powers and duties of an appellate authority</u> An Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of Central Tax /State Tax/ Union territory Tax. This is being provided to ensure that appellate authorities pass an order impartially. Appellate authority should not be given any administrative function to avoid the conflict between his administrative function and appellate responsibility.	

1.3.6 Authorisation of officers as proper officer in certain circumstances - Section 6 of the CGST Act read with Section 4 of the IGST Act, 2017

A taxable person is required to pay both CGST and SGST/UTGST. Thus, for a particular transaction the person will have to face two authorities, namely the central and state/union territory authorities. This will lead to a situation of dual control where both the authorities may have different views on the same transaction. The person shall be subjected to dual assessment, dual demands, dual audits etc. There will be duplication of work on account of revisions, rectifications, appeals etc. also. In order to avoid such a dual control, various provisions have been formulated under Section 6 of the CGST Act/SGST Act.

1.3.7 Authorisation of officers of central tax as proper officer in certain circumstances - Section 6 of the SGST Act, 2017 [for instance the Telangana GST Act, 2017]

(1)	Without prejudice to the provisions of this act, the officers appointed under the central goods and services tax act are authorised to be the proper officers for the purposes of this act, subject to such conditions as the government shall, on the recommendations of the council, by notification, specify.
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	Subject to the following conditions specified issued under sub-section (1), -	
(2)	(a)	Where any proper officer issues an order under this act, he shall also issue an order under the central goods and services tax act, as authorised by the said act under intimation to the jurisdictional officer of central tax;
	(b)	Whereas proper officer under the central goods and services tax act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this act on the same subject matter.
(3)	Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this act shall not lie before an officer appointed under the central goods and services tax act.	

1.3.8 Authorisation of officers of State tax or Union territory tax as proper officer in certain circumstances - Section 4 of the IGST Act, 2017/ Section 6 of CGST Act

Without prejudice to the provisions of this Act, the officers appointed under the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such exceptions and conditions as the Government shall, on the recommendations of the Council, by notification, specify.

6(1)	<u>Authorisation to be 'proper officer' under CGST Act</u> The officers appointed under the SGST Act or UTGST Act are authorised to be the 'proper officers' for the purpose of CGST Act. This will prevent conflicting views by tax authorities on the same issue. In exercise of the powers conferred by aforesaid Section 6(1) of the CGST Act, the Central Government has specified that State Tax Officers shall grant refund of tax under Section 54 or Section 55 of the CGST Act except under Rule 96(1) to Rule 96(8) and Rule 96(10). As a consequence, with effect from 23.01.2018 application for refund of tax in accordance with Rule 96(9) [Refund of Integrated Tax paid on Services Exported out of India] of the CGST Rules, 2017 shall also be sanctioned by the State Tax Officer. Further, Section 6(1) of the SGST Act/ UTGST Act provides that the officers appointed under the CGST Act are authorised to be the 'proper officers' for the purpose of SGST Act/ UTGST Act. Similarly, Section 4 of the IGST Act provides that officers appointed under the SGST Act or UTGST Act are authorised to be the 'proper officers' for the purpose of IGST Act. Thus, in respect of processing and grant of refund of tax, there shall be cross-empowerment of State Tax Officers as well as Central Tax Officers.	
6(2)	(a)	<u>Order under both acts</u> Where any proper officer issues an order under the CGST Act, he shall also issue an order the SGST Act or the UTGST Act, as authorized by the SGST Act or the UTGST Act, as the case may be. Further, intimation of said order has to be given to the jurisdictional officer of State tax or Union territory tax.
	(b)	<u>Unity of command</u> Where a proper officer under the SGST Act or the UTGST Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under CGST Act on the same subject matter. Similarly, where a proper officer under the CGST Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under SGST Act/UTGST Act.
6(3)	<u>Any proceedings for any order issued under the CGST Act shall not lie before officers under the SGST/UTGST Act or vice-versa</u> Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under Central Act shall not lie before an officer under the SGST Act or the UTGST Act.	

1.3.9 Dual administration of tax payers by Central and State Government - As per decision of 9th GST Council Meeting held on 16.01.2017

Tax payers will be split between the Centre and States for the purpose of scrutiny and audit in the following manner:

(A)	The States will have the power to assess and administer 90% of the tax payers with less than Rs. 1.5 Crore annual turnover, while the remaining 10% (ten percent) shall be controlled by the Centre.
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(B)	Tax Payers with more than Rs. 1.5 Core Annual Turnover, the States and Centre shall control and administer in 50: 50 Ratio
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1.3.10 Administration on economic activity in territorial waters - As per decision of 9th GST Council Meeting held on 16.01.2017

The States will be empowered to tax any economy activity in territorial waters up to 12 nautical miles.

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Vivek Purohit & Co.