



CENTRAL WAREHOUSING CORPORATION
(A GOVT. OF INDIA UNDERTAKING)



No. CWC/FD- Taxation/GST/2017-18

Dated:20th July, 2017

GST CIRCULAR-4

- 1. All the Regional Managers of CWC**
- 2. All the Executive Engineers in-charge of Construction Cells of CWC**
- 3. All the AGMs / Managers / (Sr.) Asstt.Manager(Accts.) In-charge of Finance & Accounts Wings of all Regional Offices & Construction Cells of CWC**

Sub: Clarifications on GST

Based on the queries raised by the Units, the following clarifications are issued:

1. Separate Accounts in tally for each State

Regional offices having warehouses in more than one State are required to open separate company for each State. The separate company is to be opened w.e.f. 01.04.2017. The income, expenditure, assets and liability are to be accounted for state wise. State-wise P&L A/cs and balance sheet and consolidated P&L A/cs and balance sheet will be prepared. The common expenses are to be booked in the State where Regional Office is situated.

2. Undertaking from Vendors / Suppliers

As per Section 171 of Central Goods and Services Tax, 2017, the supplier / vendors are required to pass on to the consumer the benefit of deduction of rate of tax on supply of goods or services and also the benefit of Input Tax Credit. For this purpose, an undertaking may be obtained from the all vendors/suppliers on a non judicial stamp paper that they have considered the benefit of input tax credit (ITC) and also any reduction in the consequent tax rate in their prices and upto the extent this benefit is passed on to us. In case they do not reduce the price, same should be indicated in their undertaking. The undertaking should also state that in case they experience any reduction in their cost in future, they shall pass it on to CWC.

3. Composite Supply

As per Section 2 (30) of CGST Act, 2017, composite supply means supply made by a taxable person to a recipient consisting of two or more taxable services or any combination thereon which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply. As per Section 8 of CGST Act. 2017, a composite supply comprising of two or more supplies, one of which is a principal supply, shall be treated as supply of such principal supply.

In respect of storage of agricultural produce and also rice where the insurance charges, overtime and fumigation are charged separately, the same shall not be subject to GST as these charges together with storage constitute composite supply, the main supply of service being warehousing / storage. However, the necessary changes in the general terms and conditions of the storage charges may please be made as stated below:

4. Weighment Charges

In respect of weighment charges payable for agricultural produce or otherwise, a separate bill is to be raised and applicable GST is to be charged. The weighment charge is not part of the composite supply. Necessary changes in general terms and conditions of storage may please be made stating that "The storage charges, charges towards insurance of cargo, fumigation charges, overtime charges, if any, for the stocks stored except the weighment charges constitute a composite supply, the main supply being storage charges.

5. Place of supply of service

(a) In this regard the guidelines given in Circular No.3 may please be followed. The services for storage including dedicated warehousing, cargo handling services are in relation to cargo and not in relation to immovable property. However, it may please be ensured that the depositor / customer is registered and he has preferably registration in the same State.

(b) Container Rail Transportation services:

As per Section 12(8) of CGST Act, 2017, the place of services by way of transportation of goods to a registered dealer shall be the location of such person and to an unregistered person and in case of unregistered person, the place of service shall be the location at which goods are handed over for their transportation.

The above rules may please be followed for services of container rail transportation. It may please be noted that for services being provided from ICD Loni, the same shall be billed under the name and address of ICD Loni with GST No. of UP State. Similarly, services provided by RO Mumbai from JNPT Port shall be billed under the

name of RO Mumbai with their GST number. The import containers being railed from Mundra and Pipavav to ICD Loni, the tax invoice shall be raised under the name and address of ICD Loni with GST No. of UP State and GST as per provisions of Section 12(8) stated above may please be charged. The PD Account for customers whose services are being provided from ICD Loni and JNPT Port are to be maintained in the State of UP and State of Maharashtra i.e. in RO Lucknow and RO Mumbai respectively.

6. Supply of Services in case of Pure Agent

A query has been received that some of the CHAs are requesting for billing in the name of the shipping line / importer / exporter but the payment is being made by them directly or from the PD Account being maintained by them i.e. in the name of CHA.

If CHA is acting as pure agent to importers/exporters/shipping lines, then he is not the actual recipient of services being provided by CWC. In such a case, the tax invoice is to be issued in the name of Importer/Exporter/shipping line with their GST No. as the case may be. However, an authorisation letter may be obtained from respective importer/ exporter/ shipping line that CHA is acting as pure agent on their behalf and payment can be accepted from CHA on their behalf.

If CHA is dealing with CWC as a principal and not as pure agent on behalf of importers/ exporters/ shipping lines, the tax invoice can be raised in the name and address of CHA with his GST No.

7. Inter-state supply of services (supply of services to or by Special Economic Zone Developer or a Special Economic Zone Unit)

As per Section 7(5) of IGST Act, 2017, the supply to or by Special Economic Zone Developer or a Special Economic Zone Unit shall be treated as supply of services in the course of inter-state trade or commerce. Accordingly, IGST shall apply on supply of goods or service or both to or by SEZ.

The supplies of services to SEZ unit are treated as exports. Further, as per Circular No. 26/2017-Customs (Copy enclosed) any person making zero rated supply shall be eligible to claim refund under either of the following options, namely:-

- a) He may supply goods or services or both under bond or letter of undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilized input tax credit,

Or

- b) He may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 (refunds) of the CGST Act or rules made there under i.e. the CGST Rules, 2017.

The option (a) above is more preferable in case of supplies being made by SEZ Noida in RO Delhi as the quantum of input service is small.

8. Transfer of Assets to another State

The transfer of any assets from one State to another State including the Mobile / Laptop provided to an officer is considered as supply of goods and tax invoice is to be raised by the transferor State to the Transferee State at book value (WDV), mentioning the GST No. of both the States.

9. Payment of Hotel Bill

The place of supply for services being provided by hotel is a place where the hotel is located. So, for employees going on tours to other States, the hotel bill should be collected in the name and address of the Regional Office in that State with their GST No. The employees going on tour may please book their hotel through the respective Regional Office so that the payment can also be made by the same Regional Office and they can only avail the Input Tax Credit. The travelling expenses shall be borne by the Regional Office of a State where Hotel is located.

10. Bills for supplies under RCM under Service Tax Regime received after 01.07.2017

There can be cases where a particular service supplied to CWC was under RCM in service tax regime but not so in the GST regime. In case such bills are received after 01.07.2017, corporation should return the bill and request the supplier to issue a GST invoice.

11. Forfeiture of EMD/SD

Forfeiture of EMD/SD by CWC is subject to GST. Service Accounting code 999799 may be used for making Tax invoice for forfeiture of EMD/SD.

12. Sale of Tender Form

Sale of tender form is subject to GST. If tender form is sold in hardcopy, it will be treated as sale of goods. Whereas, if tender document is made available online for download and fee is charged for that, it will be treated as supply of service and Service Accounting Code 999799 may be used for making Tax invoice.

13. ISD registration for ROs having warehouses in more than one State

If separate accounts (Income/ expense/ Assets/ Liabilities) are maintained state wise and all input supplies are ordered separately and separate bills are obtained and booked in accounts, ISD registration is not required. However, if this is not feasible, Regional Office is required to obtain separate ISD registration number to distribute the common Input Tax Credit.

14. Service Tax return for the quarter from April 2017 to June 2017

Service Tax return for the quarter from April 2017 to June 2017 is to be filed by 15th August, 2017. Further, the return can be revised within 45 days from the date of filing of the original return.

15. Income and Expenditure of Guest house

The income and expenditure of guest house shall be booked in the State in which the Guest house is situated. For e.g. the income and expenditure of Guest house situated in Delhi shall be booked by RO Delhi, the income and expenditure of Guest house situated in Shimla shall be booked in the State of Himachal Pradesh by RO, Panchkula. Further, it is advised to concerned Regional offices to include the guest house as an additional place of business in their GST Registration.

16. The Guidelines for the functioning of construction cells issued vide Office Order dated 29.06.2017 under para 5 of Annex-A are modified to the extent that the TDS on the contractors bills for all repairs and construction works shall be deducted and deposited by the construction cell and same shall be included in the TDS return of Regional Office where Construction Cells is functioning.

(N.K. GROVER)
Group General Manager(F&A)

Copies for information to:

1. PPS to Managing Director, CWC, CO, New Delhi
2. AM to Director(Finance) / SAM to Director(Personnel) / PS to Director(MCP), CWC, CO, New Delhi
3. PS to CVO / PPS to GGM(A/cs), CWC, CO, New Delhi

4. All HODs at CWC, Corporate Office, New Delhi
(Commercial Division may please take action on para No.3 & 4 and Personnel Division may please take necessary action on point No. 8 & 9 and make required amendments in the Policy)
5. All DGMs/AGMs/Managers / (Sr.) Asstt. Managers / Accountants in Finance, Accounts & Internal Audit Cadre at CWC, Corporate Office, New Delhi
6. PPS to GM(Systems), CWC, CO, New Delhi with a request to place this Circular on CWC's Website
7. Manager (Rajbhasha), CWC, CO, New Delhi with a request to arrange Hindi Version of this Circular.

Circular No. 26/2017-Customs

F. No. 450/08/2015-Cus.IV
Government of India
Ministry of Finance
Department of Revenue
(Central Board of Excise and Customs)

New Delhi dated the 1st July, 2017

To

All Principal Chief Commissioner/Chief Commissioner of Customs & Central Excise
All Principal Commissioner/Commissioner of Customs & Central Excise
All Principal Chief Commissioner/Chief Commissioner of Customs/Customs (Preventive)
All Principal Commissioner/Commissioner of Customs / Customs (Preventive)

Sir/ Madam,

Subject: Export procedure and sealing of containerized cargo-regarding.

Goods and Service Tax has become operational from 01-07-2017. In the GST regime, the governing provisions related to exports are contained in section 16 of the Integrated Goods and Service Tax Act, 2017 (IGST Act). Supplies of goods and services for exports have been categorized as 'Zero Rated Supply' implying that goods could be exported under bond or Letter of Undertaking without payment of integrated tax followed by claim of refund of unutilized input tax credit or on payment of integrated tax with provision for refund of the tax paid.

2. With the onset of GST, extant procedures relating to export of goods viz. claim of rebate/refund, stuffing of containers at the factory, warehouse or any other place from where the goods are intended to be exported etc. would require review of the existing procedures. In this regard, attention is drawn to notification No's 42/2001-CE (N.T.) to 45/2001-CE (N.T.) both dated 26.6.2001 detailing the procedure to be followed for the export of goods on payment of terminal excise duty and 19/2004-CE (N.T.) and 20/2004-CE (N.T.), both dated 06.09.04, without payment thereof.

A. Procedure of Export

3. Any person making zero rated supply (i.e. any exporter) shall be eligible to claim refund under either of the following options, namely: –

(a) he may supply goods or services or both under bond or Letter of Undertaking, subject to such conditions, safeguards and procedure as may be prescribed, without payment of integrated tax and claim refund of unutilized input tax credit; or

(b) he may supply goods or services or both, subject to such conditions, safeguards and procedure as may be prescribed, on payment of integrated tax and claim refund of such tax paid on goods or services or both supplied, in accordance with the provisions of section 54 (Refunds) of the Central Goods and Services Tax Act or the rules made there under (i.e. the Central Goods and Service Tax Rules, 2017).

4. For the option (a) above, procedure to file refund has been outlined in the Central Goods and Service Tax Rules, 2017. The exporter claiming refund of unutilized input tax credit will file an application electronically through the Common Portal, either directly or through a Facilitation Centre notified by the GST Commissioner. The application shall be accompanied by documents as prescribed in the said rules. Application for refund shall be filed only after the export manifest or an export report, as the case may be, is delivered under section 41 of the Customs Act, 1962 in respect of such goods. The formats for furnishing bond or LUT for export of goods have been separately notified under CGST Rules, 2017. The said formats are attached herewith for easy reference.

5. For the option (b), broadly the procedure is that a registered person shall not be required to file any application for refund of *integrated goods and services tax* paid on supply of goods for exports. The shipping bill, having inter-alia GST invoice details, filed by an exporter shall be deemed to be an application for refund of integrated tax paid on the goods exported out of India and such application shall be deemed to have been filed only when the person in charge of the conveyance carrying the export goods duly files an export manifest or an export report covering the number and the date of shipping bills or bills of export and the applicant has furnished a valid return in FORM GSTR-3. The details of the relevant export invoices contained in FORM GSTR-1 shall be transmitted electronically by the common portal to the Customs system and the said system shall in turn electronically transmit back to the common portal a confirmation that the goods covered by the said invoices have been exported out of India. Upon receipt of information regarding furnishing of valid return in FORM GSTR-3 from the common portal, the Customs system shall process the claim for refund and an amount equal to the integrated tax paid in respect of each shipping bill or bill of export shall be electronically credited to the bank account of the applicant mentioned in his registration particulars. Government has allowed a grace period to the registrants to file returns under the new GST Law. Therefore, this refund procedure shall as a consequence come into operation only when the registrants file the above mentioned returns. Further, the exporters are free to avail option (a) or option (b). The refund shall be governed by the provisions of the section 16 of the IGST Act.

6. In order to ensure smooth transition from the earlier export procedure to the procedure being laid down for export of goods under the GST regime, the existing Shipping Bill formats (both manual/ electronic) have been modified to make them compliant with the IGST law. New formats of the Shipping Bill have been made applicable already. ARE-1 procedure which was being followed is dispensed with except in respect of commodities to which provisions of Central Excise Act would continue to be applicable.

B. Sealing of Containers

7. Board has in the past issued various circulars both on the Excise and Customs side on the issue of sealing of containers. A gist of these Circulars and the subject matter dealt in them is given in the annexure to this circular. At present, there are three categories of containers which arrive at the port/ICD:

- a. Containers stuffed at factory premises or warehouse under self-sealing procedure.
- b. Containers stuffed / sealed at factory premises or warehouse under supervision of central excise officer.
- c. Containers stuffed and sealed at Container Freight Stations/ Inland Container Depot.

8. For the sake of uniformity and ease of doing business, Board has decided to simplify the procedure relating to factory stuffing hitherto carried out under the supervision of the Central Excise officers. It is the endeavor of the Board to create a trust based environment where compliance in accordance with the extant laws is ensured by strengthening Risk Management System and Intelligence setup of the department. Accordingly, Board has decided to lay down a simplified procedure for stuffing and sealing of export goods in containers.

9. It has been decided to do away with the sealing of containers with export goods by CBEC officials. Instead, self-sealing procedure shall be followed subject to the following:

- i. The exporter shall be under an obligation to inform the details of the premises whether a factory or warehouse or any other place where container stuffing is to be carried out, to the jurisdictional customs officer.
- ii. The exporter should be registered under the GST and should be filing GSTR1 and GSTR2. Where exporter is not a GST registrant, he shall bring the export goods to a Container Freight Station/Inland Container Depot for stuffing and sealing of container. However, in certain situations, an exporter may follow the self-sealing procedure even if he is not required to be

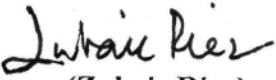
registered under GST Laws. Such an exception is available to the Status Holders recognized by DGFT under a valid status holder certificate issued in this regard.

- iii. Any exporter desirous of availing this procedure shall inform the jurisdictional Custom Officer of the rank of Superintendent or Appraiser of Customs, at least 15 days before the first planned movement of a consignment from his/her factory/ premises, about the intention to follow self- sealing procedure to export goods from the factory premises or warehouse. The jurisdictional Superintendent or an Appraiser or an Inspector of Customs shall visit the premises from where the export goods will be stuffed & sealed for export. The jurisdictional Superintendent or Inspector of Customs shall inspect the premises with regard to viability of stuffing of container in the premises and submit a report to the jurisdictional Deputy Commissioner of Customs or as the case may be the Assistant Commissioner of Customs within 48 hours. The jurisdictional Deputy Commissioner of Customs or as the case may be the Assistant Commissioner of Customs shall forward the proposal, in this regard to the Principal Commissioner/Commissioner of Customs who would grant permission for self-sealing at the approved premises. Once the permission is granted, the exporter shall furnish only intimation to the jurisdictional Superintendent or Customs each time self-sealing is carried out at approved premises. The intimation, in this regard shall clearly mention the place and address of the approved premises, description of export goods and whether or not any incentive is being claimed.
- iv. Where the visit report of the Superintendent or an Appraiser or an Inspector of Customs regarding viability of the stuffing at the factory/ premises is not favorable, the exporter shall bring the goods to the Container Freight Station /Inland Container Depot/Port for sealing purposes.
- v. Self-Sealing permission once given by a Principal Commissioner/Commissioner of Customs shall be valid for export at all the customs stations. The customs formation granting the self-sealing permission shall circulate the permission along with GSTIN of the exporter to all Custom Houses/Station concerned.
- vi. Transport document for movement of self-sealed container by an exporter from factory or warehouse shall be same as the transport document prescribed under the GST Laws. In the case of an exporter who is not a GST registrant, way bill or transport challan or lorry receipt shall be the transport document.
- vii. The exporter shall seal the container with the tamper proof electronic-seal of standard specification. The electronic seal should have a unique number which should be declared in the Shipping Bill. Before sealing the container, the exporter shall feed the data such as name of the exporter, IEC code, GSTIN number, description of the goods, tax invoice number,

name of the authorized signatory (for affixing the e-seal) and Shipping Bill number in the electronic seal. Thereafter, container shall be sealed with the same electronic seal before leaving the premises.

- viii. The exporter intending to clear export goods on self-clearance (without employing a Customs Broker) shall file the Shipping Bill under digital signature.
- ix. All consignments in self-sealed containers shall be subject to risk based criteria and intelligence, if any, for examination / inspection at the port of export. At the port/ICD as the case may be, the customs officer would verify the integrity of the electronic seals to check for tampering if any enroute. The Risk Management System (RMS) is being suitably revamped to improvise the interdiction/ examination norms. However, random or intelligence based selection of such containers for examination/scanning would continue.
10. Board has decided that the above revised procedure regarding sealing of containers shall be effective from 01.09.2017. A future date has been prescribed since the returns under GST have been permitted to be filed by 10.09.17 and also with the purpose to give enough time to the stakeholders to adapt to the new procedures. Therefore, as a measure of facilitation, the existing practice of sealing the container with a bottle seal under Central Excise supervision or otherwise would continue. The extant circulars shall stand modified on 01.09.2017 to the extent the earlier procedure is contrary to the revised instructions given in this circular.
11. Suitable public Notices may be issued in this regard. Difficulty faced, if any, may be brought to the notice of the Board.
12. Hindi version will follow.

Yours faithfully,


(Zubair Riaz)
Director (Customs)

Annexure

Sr. No	Reference Number	Date	Subject
1	952/1 3/2011 -CX.	08-09-11	Stuffing of export containers - Procedure
2	892/1 2/2009-CX	23-07-09	Exports - Self-sealing/certification facility extended for export of non-excisable agricultural products
3	860/1 8/20,07-CX	22-11-07	Exports under Free Shipping Bills - Mandatory self-sealing of containers
4	741/57/2003-CX.	02-09-03	Exports to Nepal and Bhutan - Self-sealing and self-certification facility not applicable
5	736/52/2003-CX.	11-08-03	Exports - Self-certification and self-sealing facility extended to all categories of Manufacturer-Exporters-Extension of facility of self-sealing to all categories of manufacturer exporters.
6	481/47/99-CX	23-08-99	Containers Sealing of packages/Containers procedure Relaxed-modifies 426/59/98-CX in so far as furnishing tentative date and time of export plan by manufacturer exporter is concerned.
7	445/11/99-CX	17-03-99	Exports Special facility of self-certification and self-sealing to large manufacturer Exporter Further instructions. Para 7 (duty of customs officers at the place of export) of 426/59/98-CX is deleted in view of Circular 6/2002-Cus. [90/98-cus. was rescinded vide 31/2002-cus].
8	426/59/98-CX	12-10-98	Introduction of facility of self-sealing to manufacturers who have paid Central Excise duty exceeding Rs. 10 crores in the preceding financial year in cash or by debit in current account or manufacturer-exporters who have been accorded the status of Super Star Trading House, Star Trading House, Trading House or Export House under the provisions of the Export - Import Policy announced by the Government from time to time.
9	6/2002-Cus	23.1.2002	Export- procedure, as also norms for examination of self-sealed containers at the port of export.
10	83/99-Cus	14-12-99	Export Simplification in procedure for movement of export goods on the basis of. Self-certification and reduced percentage of physical examination-Dispensing off with routine examination at gateway ports.

FORM GST RFD-11

Furnishing of bond or Letter of Undertaking for export of goods or services

1. GSTIN				
2. Name				
3. Indicate the type of document furnished				
Bond: <input type="checkbox"/> Letter of Undertaking <input type="checkbox"/>				
4. Details of bond furnished				
Sr. No.	Reference no. of the bank guarantee	Date	Amount	Name of bank and branch
1	2	3	4	5

Note – Hard copy of the bank guarantee and bond shall be furnished to the jurisdictional officer.

5. Declaration -

- (i) The above-mentioned bank guarantee is submitted to secure the integrated tax payable on export of goods or services.
- (ii) I undertake to renew the bank guarantee well before its expiry. In case I/We fail to do so the department will be at liberty to get the payment from the bank against the bank guarantee.
- (iii) The department will be at liberty to invoke the bank guarantee provided by us to cover the amount of integrated tax payable in respect of export of goods or services.

Signature of Authorized Signatory

Name

Designation / Status -----

Date -----

Bond for export of goods or services without payment of integrated tax

(See rule 96)

I/We.....of.....,hereinafter called "obligor(s)", am/are held and firmly bound to the President of India (hereinafter called "the President") in the sum of.....rupees to be paid to the President for which payment will and truly to be made.

I/We jointly and severally bind myself/ourselves and my/our respective heirs/ executors/ administrators/ legal representatives/successors and assigns by these presents; Dated this.....day of.....;

WHEREAS the above bounden obligor has been permitted from time to time to supply goods or services for export out of India without payment of integrated tax; and whereas the obligor desires to export goods or services in accordance with the provisions of clause (a) of sub-section (3) of section 16;

AND WHEREAS the Commissioner has required the obligor to furnish bank guarantee for an amount of..... rupees endorsed in favour of the President and whereas the obligor has furnished such guarantee by depositing with the Commissioner the bank guarantee as afore mentioned;

The condition of this bond is that the obligor and his representative observe all the provisions of the Act in respect of export of goods or services, and rules made thereunder;

AND if the relevant and specific goods or services are duly exported;

AND if all dues of Integrated tax and all other lawful charges, are duly paid to the Government along with interest, if any, within fifteen days of the date of demand thereof being made in writing by the said officer, this obligation shall be void;

OTHERWISE and on breach or failure in the performance of any part of this condition, the same shall be in full force and virtue:

AND the President shall, at his option, be competent to make good all the loss and damages, from the amount of bank guarantee or by endorsing his rights under the above-written bond or both;

I/We further declare that this bond is given under the orders of the Government for the performance of an act in which the public are interested;

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written by the obligor(s).

Signature(s) of obligor(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Accepted by me this.....day of (month).....
(year)

.....of

(Designation)

for and on behalf of the President of India."

Letter of Undertaking for export of goods or services without payment of integrated tax

(See rule 96)

To

The President of India (hereinafter called the "President"), acting through the proper officer

I/We of..... (address of the registered person)
having Goods & Services Tax Identification Number
No....., hereinafter called "the undertaker(s) including
my/our respective heirs, executors/ administrators, legal representatives/successors and assigns
by these presents, hereby jointly and severally undertake on this day of
..... to the President

(a) to export the goods or services supplied without payment of integrated tax within time
specified in sub-rule (9) of rule 96 ;

(b) to observe all the provisions of the Goods and Services Tax Act and rules made thereunder,
in respect of export of goods or services;

(c) pay the integrated tax, thereon in the event of failure to export the goods or services, along
with an amount equal to eighteen percent interest per annum on the amount of tax not paid, from
the date of invoice till the date of payment.

I/We declare that this undertaking is given under the orders of the proper officer for the
performance of enacts in which the public are interested.

IN THE WITNESS THEREOF these presents have been signed the day hereinbefore written
by the undertaker(s)

Signature(s) of undertaker(s).

Date :

Place :

Witnesses

(1) Name and Address

Occupation

(2) Name and Address

Occupation

Date

Place

Accepted by me this.....day of (month).....
(year)

.....of
..... (Designation)
for and on behalf of the President of India