SERVICE TAX POSITION AS ON 01-01-2015 BY SAURABH CHHABRA (Analyst @ JLL-SSO)

DELETIONS	NEW INSERTIONS	AMENDMENTS	NO CHANGE	DELETIONS	NEW INSERTIONS	AMENDMENTS	NO CHANGE

EXEMPTIONS

MEGA EXEMPTION-25/2012(AS AMENDED LAST BY-N/N-06/2014)(46 SERVICES)(REFER NOTE-3)

SR.NO	SERVICES	REMARKS
1	TO UNITED NATIONS ,SPECIFIED INTERNATIONAL ORGANIZATION	TO ANY PERSON
2	HEALTH CARE SERVICES (BY AUTHORISED MEDICAL PRACTITIONERS)	BY CLINICAL ESTABLISHMENT ,PARAMEDICS
2A	PRESERVATION OF STEM CELLS BY CORD BLOOD BANKS(04/14)	ANY SERV. RELATED TO SUCH PRESERVATION
2B	BIO-MEDICAL WASTE TREATMENT FACILITY SERVICES (06/14)	TREATMENT OF BIO-MEDICAL WASTE
3	VETERINARY CLINIC SERVICES	HEALTH CARE OF ANIMALS or BIRDS
4	SERVICES BY WAY OF CHARITABLE ACTIVITIES	ENTITY REGISTERED U/S-12AA OF IT ACT,1961
5	RENTING OF PRECINCTS OF RELIGIOUS PLACE	CONDUCT OF RELIGIOUS CEREMONY ALSO
5A	BY SPECIFIED ORGANISATION IN RESPECT OF RELIGIOUS PILGRIMAGE	FACILATED BY MOEA UNDER AGREEMENT
6	LEGAL SERVICES BY ARBITRAL TRIBUNAL OR ADVOCATE/FIRM	TO BUSINESS ENTITY<10 LAKH,NB ENTIY
7	TECHNICAL TESTING OF NEWLY DEVELOPED DRUGS	OMITTED BY N/N-6/2014
8	RECREATIONAL ACTIVITIES (ARTS,CULTURE OR SPORTS)	TRAINING OR COACHING
9	SERVICES TO EDUCATIONAL INSTITUTION (06/2014)	SCOPE NOW LIMITED AS PER NEW ENTRY
9A	BY NATIONAL SKILL DEVELOPMENT COPORATION (13/2013)	IN RELATION TO SKILLS
10	SERVICES PROVIDED TO RECOGNISED SPORTS BODY	FOR PARTICIPATION
11	SPONSORSHIP OF TOUNAMENTS OR CHAMPIONSHIP	BY SPECIFIED PERSONS (1/2014)
12	CONSTRUCTION SERVICES -TO GOVT OR LOCAL AUTH.	SPECIFIED WORKS
13	SPECIFIED CONSTRUCTION SERVICES	TO ALL
14	CONSTRUCTION SERVICES-ORIGINAL WORKS-OTHERS	SPECIFIED WORKS
15	COPYRIGHT (03/2013)	FILMS,MUSICAL,LITERARY
16	BY PERFORMING ARTIST IN FOLK OR CLASSICAL ART FORM	EXC. BRAND AMBASSADOR
17	COLLECTING OR PROVIDING NEWS	BY JOURNALIST,PTI,UNI
18	SERVICES OF HOTEL,INN,GUEST HOUSE,CLUB ETC .(06/2014)	TARIFF LESS THAN 1000
19	SERVING OF FOOD OR BEV. BY NON AC RESTAURANT,MESS ETC (03/13)	IF AC THEN TAXABLE
19A	SERVING OF FOOD OR BEV.BY AC CANTEEN IN THE FACTORY	N/N-14/2013
20	TRANSPORTATION OF GOODS BY RAIL OR A VESSEL(06/2014)	SPECIFIED GOODS(03/2013,06/2014)
21	GOODS TRANSPORT AGENCY (06/2014)	SPECIFIED GOODS(03/2013,06/2014)
22	RENTING OF MOTOR VEHICLE FOR TRANSPORTATION OF PAS & GOODS	TO STATE TR ASS,GTA
23	TRANSPORTATION OF PASSENGERS IN NON AC CONTRACT CARRIAGE	EXC.TOURISM,CHARTER,RADIO TAXI(06-14)
24	PARKING SERVICE TO GENERAL PUBLIC (03/2013)	FROM-01/04/2013 TAXABLE
25	IN RELATION TO PUBLIC SERVICES (03/2013)(06/2014)	EXC.REP.MAINT. OF AIRCRAFT
26	GENERAL INSURANCE BUSINESS	SPECIFIED SCHEMES
26A	LIFE INSURANCE BUSINESS (49/2012) FROM-24-12-2012	SPECIFIED SCHEMES(06/2014)
27	BY AN INCUBATE	<50 LAKHS IN P.FY.<3 YRS
28	BY CLUB/ASSOCIATION/SOCIETY TO ITS OWN MEMBERS	<5000 PER MONTH PER MEM.
29	BY INTERMEDIARIES	SPECIFIED INTERMEDIARY SERVICES
30	JOB WORK	SPECIFIED JOB WORKS
31	IN RESPECT OF BUSINESS EXHIBITION O/S INDIA	BY ORGANISER TO BUSINESS ENTITY
32	PUBLIC TELIPHONE SERVICES	LOCAL CALLS,FREE AT HOSPITALS ETC.
33	SLAUGHTERING OF ANIMALS(44/2012)	ALL (SMALL AS WELL AS BIG)
34	SERVICES BY PERSON LOCATED IN NON TAXABLE TERRITORY	WITHIN NTT,TO GOVT,CHARITABLE TRUST
35	PUBLIC LIBRARIES	LENDING OF BOOKS,PUBLICATIONS ETC
36	SERVICES BY EMPLOYEES STATE INSURANCE CORPORATION	UNDER EMPLOYEE INSURANCE ACT,1948
37	SERVICES BY WAY OF TRANSFER OF A GOING CONCERN	WHOLE OR INDEPENDENT PART
38	SERVICES BY WAY OF PUBLIC CONVENIENCES	LIKE PUBLIC TOILETS,BATHROOMS ETC
39	MUNICIPAL SERVIES	BY GOVT AUTHORITIES
40	RICE,COTTON,GINNED,BALED RELATED SERVICES(06/2014)	(L,U,P,S,W) N/N-04/2014,06/2014
41	MANAGEMENT OF FOREIGN EXCHANGE RESERVES OF RBI	RECEIVED FROM OUTSIDE INDIA (06/2014)
42	SERVICES PROVIDED BY TOUR OPERATORS TO FOREIGN TOURIST	IN RELATION TO TOURCONDUCTED WHOLLY OUTSIDE INDIA (06/2014)

NEGATIVE LIST-SECTION 66D (AS AMENDED BY FA,2014)

SR.NO	SERVICES COVERED(17 SERVICES)
a)	BY GOVT OR LOCAL AUTHORITY (EXCEPT 4 TYPES OF SPECIFIED SERVICES)(A STD)
b)	BY RESERVE BANK OF INDIA
c)	BY FOREIGN DIPLOMATIC MISSION
d)	RELATING TO AGRICULTURE OR AGRICULTURAL PRODUCE
e)	TRADING OF GOODS
f)	PROCESS AMOUNTING TO MANUFACTURE OR PRODUCTION OF GOODS
g)	SPACE FOR ADVERTISEMENT IN PRINT MEDIA (PRINT MEDIA MEANS BOOKS AND MAGZINES)(REFER NOTE-1)
h)	SERVICE OF PERMITTING ACCESS TO ROAD/BRIDGE ON PAYMENT OF TOLL CHARGES
i)	BETTING,GAMBLING OR LOTTERY
j)	ADMISSION TO ENTERTAINMENT EVENTS ,ACCESS TO AMUSEMENT FACILITIES
k)	TRANSMITION,DISTRIBUTION OF ELECTRICITY
l)	EDUCATIONAL SERVICES(EDUCATION RECOGNISED BY LAW INCLUDING APPROVED VOCATIONAL COURSES)
m)	RENTING OF RESIDENTIAL DWELLING FOR RESIDENCE
n)	BANKING SERVICES (LOANS & ADVANCE ON INTEREST,FOREIGN EXCHANGE)
o)	TRANSPORTATION OF PASSENGERS (vi-METERED CABS,RADIO TAXI OR AUTO RIKSHAWS) (REFER NOTE-2)
p)	TRANSPORTATION OF GOODS (BY ROAD EXCEPT GTA,COURIER AGENCY)(BY AIR OR VESSEL TO CUSTOM STATION)
q)	FUNERAL,BURIAL,CREMATORIUM OR MORTUARY SERVICES(INCLUDING TRANSPORTATION OF DECEASED)

ABATEMENTS

ABATEMENT NOTIFICATION-26/2012 (AS AMENDED UPTO DATE LAST BY N/N-08/2014)

SR.NO	DESCRIPTION OF SERVICE	TAXABLE	ABATEMENT WITH CONDITIONS
1	FINANCIAL LEASING (INCLUDING HP)	10%	90%
2	TRANSPORTATION OF GOODS BY RAIL	30%	70%
3	TRANSPORTATION OF PASS. BY RAIL	30%	70%
4	FOOD + RENTING OF PREMISES(BUNDLE)	70%	30%(NO CCR ON INPUTS)
5	TRANSPORT OF PASSENGERS BY AIR	40%	60%(NO CCR ON INPUTS,CAPITAL GOODS)
6	RENTING OF HOTEL ,INN ETC	60%	40%(NO CCR ON INPUTS,CAPITAL GOODS)
7	BY GTA (TRANSPORT OF GOODS)	25%	75%(NO CCR)
8	SERVICE IN RELATION TO CHIT	70%	30%(NO CCR)
9	RENTING OF PASS. MOTOR ~~vechile~~ CAB	40%	60%(NO CCR OF INPUTS AND CAPITAL GOODS)
9A	TRANS.OF PASS.BY CONTRACT CARRIAGE	40%	60%(NO CCR)(NOT AVAILABLE ON RADIO TAXI'S)
10	TRANS. OF GOODS IN VESSEL	40%	60%(NO CCR)
11(i)	PACKAGE TOUR	25%	75%(ONLY CCR OF INPUT SR. OF OTHER TR OPERATOR AVLBL)
11(ii)	BOOKING ACCOMMODATION	10%	90%(NO CCR)(IF BILL IS CONSOLIDATE)
11(iii)	OTHER SERVICES OF TOUR OPERATOR	40%	60%(NO CCR)(BILLING MUST BE GROSS)
12(i)	RESIDENTIAL CONST (< 2000 SQ FT & <1CR)	25%	75%(NO CCR ON INPUTS,VALUE OF LAND INC.
12(ii)	OTHER CONSTRUCTION SERVICES	30%	70%(NO CCR ON INPUTS,VALUE OF LAND INC.

REVERSE CHARGE-30/2012 AS LAST AMENDED BY 9/2014(SEE SECTION 68(2) & RULE 2(1)(d) OF STR,94)

SR.NO	DESCRIPTION OF SERVICE	% BY SP	% BY SERVICE RECEIVER
1	SERVICE BY INSURANCE AGENT	0%	100%
1A	SERVICE BY RECOVERY AGENTS	0%	100%
2	SERVICE BY GTA (TO ORGANISED SECTOR IN TT)	0%	100%
3	SPONSORSHIP SERVICES(TO CO OR FIRM)	0%	100%
4	BY ARBITRAL TRIBUNAL	0%	100%
5	BY ADVOCATES (INDIVIDUAL OR FIRM)	0%	100%
5A	BY DIRECTOR (TO COMPANY & BODY CORPORATE)	0%	100%
6	SUPPORT SERVICES BY GOVT .	0%	100%
7(a)	MOTER VEHICLE ON ABATED VALUE	0%	100%
7(b)	MOTER VEHICLE ON NON ABATED VAL.	50%	50%
8	SUPPLY OF MANPOWER (BY IND,FIRM TO CO)	25%	75%
9	WORK CONTRACT (BY IND,FIRM TO CO)	50%	50%
10	BY PERSON LOCATED IN NTT	0%	100%

(AMENDMENTS IN YEAR 2014)

1	**Service tax** leviable currently on sale of space or time for advertisements in broadcast media namely radio or television is **now extended to cover such sales on other segments like online or mobile advertising** . The new levy would further extends to advertisements in Internet websites, out of home media, on film screen in theatres, bill boards, conveyances, buildings, cell phones, automated teller machines, tickets, commercial publications, aerial advertising etc. sale of space for **advertisement in print media would continue to remain in negative list.** (print media is also defined)
2	The **govt has proposed to levy service tax on radio taxi's/cabs** (Whether Air Conditioned or not) which were earlier covered in negative list and also provided abatement similar to presently availabe to Renting a Cab Service and also defined radio taxi/cab in notification no-26/2012 (as having two way communication with central control office and is enabled for tracing using GPS or GPRS)
3	Entry No-2A **inserted by N/N-04/2014** to exempt services provided by **CORD BLOOD BANKS** in relation to **PRESERVATION OF STEM CELLS** or **any other services** in relation to **SUCH PRESERVATION** Entry No-2B **inserted by N/N-06/2014** to exempt services provided by **OPERATOR OF COMMON BIO-MEDICAL WASTE** as **TREATMENT** or **DISPOSAL** facility or the processes incedental thereto to any clinical ESTB. Entry No-5A **inserted by N/N-17/2014** where specified organisations are"**kUMAR MANDAL VIKAS NIGAM KIMITED**" & any **COMMITTEE/STATE COMMITTEE** as defined under sec-2 of the **HAJ COMMITTEE ACT,2002** Entry No-40 **inserted by N/N-04/2014 & amended by N/N-06/2014** *to add* ***COTTON,GINNED OR BALED.*** Entry No-41 **inserted by N/N-06/2014** to exempt services received by **RBI** from outside india in relation to **MANAGEMENT OF THEIR FOREX RESERVES.** Entry No-42 **inserted by N/N-06/2014** to exempt services provided by **TOUR OPERATORS** to foreign tourists in relation to **TOURS CONDUCTED WHOLLY OUTSIDE INDIA.** Entry No-07 **withdrawn by N/N-6/2014** from 11/07/2014 to make ***technical testing or analysis*** of **NEWLY DEVELOPED DRUGS** chargeable to service tax Entry No-09 **amended** to **SPECIFY** exempted services(***in place of auxiliary educational services***) and deleting renting of immovable property service specifically (Effective Immediately) Entry No-18 **word-~~COMMERCIAL~~ -deleted** to remove doubts about coverage of dharmshala, ashrams or other such entities. Entry No-20 **amended by N/N-6/2014** to exempt transportation services provided in relation to **ORGANIC MANURE & COTTON,GINNED OR BALED** through **RAIL OR VESSEL** from one place of india to another. Entry No-21 **amended by N/N-6/2014** to exempt transportation services provided in relation to **ORGANIC MANURE & COTTON,GINNED OR BALED** through **GTA** from one place of india to another. Entry No-23 **amended by N/N-6/2014**to provide for ***levy of service tax on Air conditioned contract carriage with 60% Abatement*** Entry No-25 **made more Specific** as services are defined (***water supply,public health,sanitation conservancy,solid waste management,slum improvement & upgradation***)

VALUATION (SECTION-67 & SERVICE TAX (DETERMINATION OF VALUE)RULES,2006)

SECTION	APPLICABILITY	RULE	VALUATION
67(1)(i)	Service provided for total monetary consideration	----------	Transaction value is GROSS AMOUNT CHARGED by service provider for such service provided or agreed to be provided by him(EXCLUDING SERVICE TAX)
67(1)(ii)	Service provided for total non-monetory consideration OR Service provided for partly monetory & partly non monetory consideration	----------	This clause is applicable only when non-monetory consideration is ascertainable. Trasaction value shall be MONETORY EQUIVALENT of such value,with the addition of service tax charged (i.e inclusive of service tax). TV=GAC(in money inclusive of st) + MONETORY EQUIVALENT(treated as inclusive of st)*100/112.36
67(1)(iii)	In case where sr. provided for consideration which is not ascertainable	----------	THE AMOUNT AS MAY BE DETERMINED IN PRESCRIBED MANNER. SERVICE TAX VALUATION RULES,2006 HAS BEEN PRISCRIBED FOR VALUATION OF TV.
SPECIFIC VAL. RULE	Valuation of service portion in execution of work contract (i.e work contract valuation)	RULE -2A	RULE / VALUATION: 2A(i) — Gross Amount Charged for contract -Value of property in goods transf. 2A(ii) — PERCENTAGE METHOD TYPE OF WORK / SERVICE PORTION(i.e TV): 2A(ii)A — Original work — 40% 2A(ii)B — Other work contracts — 70%
SPECIFIC VAL. RULE	Valuation of service portion in relation to money changing (i.e Money changer services)	RULE -2B	2B — INR INVOLVED (DIFF OF RBI RATE OR TRNSACTION RATE) Transaction rate here means buying rate or selling rate as the case may be PROVISO 1 — RBI RATE N.A(1% OF GROSS AMOUNT OF INR RECEIVED/PAID) PROVISO 2 — INR NOT INVOLVED (1% OF LESSER THAT WOULD BE RECEIVED IF CONVERTED INTO INR THAT DAY)
SPECIFIC VAL. RULE	Determination of Service portion involved in services provided at restaurant or as outdoor catering	RULE -2C	Transaction value shall be specified percentage of the TOTAL AMOUNT CHARGED. **Total amount charged**=(GAC+FMV of goods supplied by SR-amount charged for such goods by SR-VAT/Sales tax charged if any) DESCRIPTION / SERVICE PORTION(i.e TV): Sr. provided at **RESTAURANT** — **40%** of TOTAL AMOUNT CHARGED Sr. provided as **OUTDOOR CATERING** — **60%** of TOTAL AMOUNT CHARGED
GENERAL VAL. RULE	Any other service other than above for which consideration is unascertainable	RULE-3	Transaction value of such service shall be **EQUIVALENT TO** the **GROSS AMOUNT CHARGED** for providing **SIMILAR SERVICES** from **OTHER SERVICE RECEIVERS**. If ***not possible as above*** then **FMV** of the consideration (but not below cost of providing such service)
CEO INTERVANTION	Value determined under self assessment is not as per provisions as applicable	RULE-4	CEO shall after providing resonable opportunity of being heard ,determine the value of such taxable service. CEO shall issue notice to assessee that why the value specified in SCN shall not be taken as value for the purpose of recovery of service tax
INCLUSION OR EXCLUSION FROM VALUE	(+) Expenses/cost incurred in course of provisioning of such service. (-) Exp cost incurred in capacity of pure agent of SR	RULE-5	Rule 5(1) provides for inclusion of expenditure incurred by SP in the course of providing taxable services in the value of taxable service for the purpose of charging of service tax. Rule 5(2) provides for the exclusion of expenditure incurred by SP as a pure agent of SR if few conditions are satisfied Pure agent means a person who enters into a contractual agreement, Neither intends to hold nor holds any title to the goods or services, Does not use such goods or services so procured, Receives only the actual amount incurred to procure such goods or services.

FORMS	BRIEF DESCRIPTION
ST-1	Application form for registration under Section 69 of the Finance Act, 1994
ST-2	Certificate of registration under Section 69 of The Finance Act, 1994 (32 of 1994)
ST-3	Return under Section 70 of the Finance Act, 1994 read with Rule 7 of Service Tax Rules, 1994
A1	Declaration by the SEZ Unit or Developer for availing ab initio exemption
A2	Authorisation for procurement of services by a SEZ Unit/Developer for authorised operations
A3	Quarterly return to be furnished by the SEZ Unit furnishing the details of services procured without payment of ST
A4	Application for claiming refund of service tax paid on specified services used for authorised operations in SEZ

PLACE OF PROVISION OF SERVICE RULES,2012 AS LAST AMENDED BY N/N-14/2014

Rule	CONTENTS	POPOS
1	POPOS,2012 (FROM-01-07-2012)	
2	DEFINITIONS	
3	GENERAL RULE	location of Service Receiver
4	PERFORMANCE BASED SERVICES	where it is performed
5	IMMOVABLE PROPERTY RELATED SERVICES	Where property is located
6	SERVICE RELATED TO EVENT	Where event is held
7	SR.OF 4,5,6 AT MORE THAN ONE LOCATION	In TT where greater proportion
8	SP & SR IN TAXABLE TERRITORY	location of Service Receiver
9	4 SPECIFIED SERVICES(HOBI)	location of Service provider
10	TRANSPORTATION OF GOODS (except through GTA)	Destination of goods
11	TRANSPORTATION OF PASSENGERS	origin of continous journey
12	SERVICES ON BOARD OF CONVEYANCE	First scheduled point of conv.
13	CG EMPOWERED TO NOTIFY DESCRIPTION	No Notification yet
14	ORDER OF APPLICATION IF 2 RULES APPLY	Latter is Better

POINT OF TAXATION RULES,2011 AS LAST AMENDED BY N/N-13/2014

RULE	CONTENTS	REMARKS
1	POT RULES,2011(from 01-07-2011 mandatory)	
2	DEFINITIONS	
2A	DATE OF PAYMENT	Entry in books/Bank(W/E)
3	POT(GENERALLY)(if invoice issued within 30/45 days)	Payment/Invoice(W/E)
4	POT(RATE CHANGE)	Depends upon prov of Service
5	POT(NEW SR TAXABLE 1ST TIME)	INV. Payments within 14 days
6	OMMITED	
7	POT (REVERSE CHARGE)	Pay/1st day after 3M of Inv.(W/E)
8	POT IN CASE OF INTANGIBLES	Payment/Invoice(W/E)
8A	BEST JUDGEMENT POT BY CEO	DATE OF INV ,PAYMENT N.A
9	TRANSITIONAL PROVISION	NOT RELEVANT

DECLARED SERVICES-SEC 66E

SR.NO	SERVICES COVERED(9 SERVICES)
1	RENTING OF IMMOVABLE PROPERTY SERVICES
2	CONSTRUCTION SERVICES(PART PAYMENT RECEIVED BEFORE RECEIPT OF COMPLETION CERTIFICATE)
3	TEMPORARY TRANSFER,PERMITING USE OF INTELLECTUAL PROPERTY RIGHTS
4	INFORMATION TECHNOLOGY SERVICES(DESIGN,IMPLEMENT ETC. OF INFORMATION TECH.SOFTWARE)
5	AGREEING TO THE OBLIGATION(REFRAIN FROM ACT,TOLERATE AN ACT)
6	TRANSFER OF GOODS WITHOUT TRANSFER OF RIGHT TO USE SUCH GOODS
7	DELEVERY OF GOODS ON HIRE PURCHASE(or any other INSTALLMENT SYSTEM like FINANCE LEASE)
8	SERVICE PORTION(EXECUTION OF WORK CONTRACT)
9	SERVICE PORTION IN ANY ACTIVITY (SERVICE OF FOOD,DRINKS ETC as a part of such activity)

SERVICE TAX RULES,1994 AS AMENDED

RULE	CONTENTS	REMARKS
1	SHORT TITLE& COMMENCEMENT	
2	DEFINITIONS	
3	APPOINTMENT OF OFFICERS	BY CBEC
4	REGISTRATION	WITHIN 30 DAYS OF LIABILITY UNDER THIS CHAPTER
4A	INVOICING	30/45 DAYS FROM COMPLETION/PAYMENT(W/E)
5	RECORDS	COMPUTERISED RECORDS OF TAXABLE SERVICES PROVIDED
5A	ACCESS TO REGISTERED PREMISES	OFFICER AUTHORISED BY COMMISSIONER
6	PAYMENT OF ST	5TH/6TH ON NEXT MONTH/QTR(EXCEPT 31 MARCH)
6A	EXPORT OF SERVICES	EXPORT FOR EXPORT BENEFITS IF CONDITIONS SATISFIED
7	RETURNS	HALF YRLY BY 25 TH OF NEXT MONTH
7A	RETURN OF GTA	FORM ST 3-B
7B	REVISED RETURN	POSSIBLE ONLY WITHIN 90 DAYS OF ORG. RETURN FILLING
7C	LATE RETURN FILLING FEES(Max-RS 20000)	UPTO15 DAYS RS 500,30DAYS Rs 1000,>30 days Rs 100 P/D
11	RATE OF EXCHANGE	AS PER GAAP ON THE DATE WHEN POT ARISE AS PER POT,2011
12	POWER TO ISSUE SUPPLEMENTARY INV.	UPON CBEC AND CHIEF CCE

INTEREST RATES APPLICABLE ON LATE PAYMENT OF SERVICE TAX(12/2014)

SL.No	PERIOD OF DELAY	RATE OF SIMPLE INTEREST
1	Upto six months	18%
2	More than six months and upto one year	18 % for first six months of delay and 24 % for the delay beyond six months.
3	More than one year	18 % for the first six months of delay; 24 % for the period beyond six months up to one year and 30% for any delay beyond one year.

SERVICE TAX POSITION AS ON 01-01-2015 BY SAURABH CHHABRA[Analyst @JLL(Shared Services)]

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