



# BKGS & ASSOCIATES

Mob. +91 7503021084, Tel. 011-41502455, E-mail: - info@bkgsandassociates.com

## TO WHOMSOEVER IT MAY CONCERN

We have examined the books of accounts and other relevant records produced to us as of Emaar India Limited (CIN No U45201 DL2005PLC 133161), a company within the meaning of the Companies Act, 2013 and having its registered office at 306-308, Square One, C-2, District Centre, Saket, New Delhi — 110017, we certify that as on 31<sup>st</sup> March 2021, company has no overdue or defaults in repayment of Bank/NBFC for its debt obligations.

We hereby further certify that the Company is regular in depositing with appropriate authorities undisputed statutory dues including Provident Fund, investor education protection fund, employees State Insurance, income-Tax, sales tax, service Tax, GST, Excise duty, custom duty, Cess & other Government statutory dues applicable to it as on 31<sup>st</sup> March 2021 except the following arrears (as per books of accounts as on 31<sup>st</sup> March 2021) are pending in the payment of statutory dues pertaining to Income Tax, Sales Tax, Service Tax, TPF, ESI] etc. as below —

Name of the statute	Nature of dues	Amount (Rs. in million)	Amount paid under protest (Rs. in Mn)	Period to which the amount relates	Forum where dispute is pending
Income tax Act, 1961	Demand under section 147/ 143(1)	7.15	-	Assessment Year 2006-07	Assessing officer
Income tax Act, 1961	Demand under section 147/ 143(1)	63.64	-	Assessment Year 2010-11	Income Tax Appellate Tribunal (ITAT)
Income tax Act, 1961	Penalty under section 271(1)(c)	5.74	-	Assessment Year 2013-14	Commissioner of Income Tax (Appeals)
The Finance Act, 1994 and Service Tax Rules	Denial of service tax input credit	24.45	24.45	Financial Year 2007-08 to 2009-10	Customs Excise and Service Tax Appellate Tribunal, Delhi
The Finance Act, 1994 and Service Tax Rules	Demand of service tax on transfer of development rights	68.70	42.20	1 July 2012 to 30 June 2017	Director General (Adjudication), DGGSTI, New Delhi
The Finance Act, 1994 and Service Tax Rules	Demand of service tax	505.51	-	Financial Year 2012-13 to 2015-16	The Principal Commissioner, CGST, Delhi-South
The Finance Act, 1994 and Service Tax Rules	Demand of service tax	155.38	-	Financial Year 2017-18	The Principal Commissioner, CGST, Delhi-South
Haryana Value Added Tax, 2003	Demand under Section 15(3)	1,010.75	41.83	Financial Year 2014-15	Hon'ble Punjab & Haryana High Court
Haryana Value Added Tax, 2003	Demand under Section 15(3)	464.03	12.52	Financial Year 2015-16	Hon'ble Punjab & Haryana High Court

OFFICE ADD: 2801/20, 1<sup>ST</sup> FLOOR, BEADONPURA, KAROL BAGH, NEW DELHI: - 110005

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Name of the statute	Nature of dues	Amount (Rs. in million)	Amount paid under protest (Rs. in Mn)	Period to which the amount relates	Forum where dispute is pending
Haryana Value Added Tax, 2003	Demand under Section 15(3)	141.29	35.26	Financial Year 2016-17	Hon'ble Punjab & Haryana High Court
Haryana Value Added Tax, 2003	Demand under Section 15(3)	107.71	14.66	Financial Year 2017-18	Hon'ble Punjab & Haryana High Court
The Central Goods and Services tax Act, 2017	Demand under Section 171	192.30	-	NA	Hon'ble Delhi High Court
The Central Goods and Services tax Act, 2017	Demand under Section 171	133.57	-	NA	Hon'ble Delhi High Court

For **BKGS & Associates**  
Chartered Accountant  
FRN 033127N

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CA. Bhuvnesh Kumar  
(Partner)  
M. No. 518687  
Place: Delhi  
Date: 27/07/2021  
UDIN: **21518687AAAALI9075**