

DESAI DESAI CARRIMJEE & MULLA

Advocates & Solicitors

FALGUNI J. DESAI • KEDAR J. DESAI • NAHEED T. CARRIMJEE • RUSTAM N. MULLA

Declaration of GST Non-Enrollment

TO WHOMSOEVER IT MAY CONCERN,

Sub: Declaration regarding non-requirement to be registered and/or not applicable under the Central / State/ UT/ Integrated Goods and Services Tax Act, 2017

We. **DESAI DESAI CARRIMJEE & MULLA** (Legal Name as per PAN) do hereby state that We are not liable to registration under the provisions of Goods and Service Tax Act as (please and fill below for the relevant reason)

- I/We deal in to the category of goods or services “**Legal Services**” (Nature of goods / services) which are exempted under the Goods and Service Tax Act, 2017 *
- I/We have the turnover below the taxable limit as specified under the Goods and Services Tax Act, 2017
- I/We are yet to register ourselves under the Goods and Service Tax Act, 2017

We request you to consider this communication as a declaration for not requiring to be registered under the Goods and Service Tax Act, 2017.



DESAI DESAI CARRIMJEE & MULLA

A handwritten signature in blue ink, appearing to be "Rustam N. Mulla".

Partner

***Note:**

In terms of notification No. 13/2017 – Central Tax, (dated 28/06/2017), issued by the Ministry of Finance (Department of Revenue – Central Board of Excise and Customs), under section 23(2) of the Central Goods and Services Tax (GST) Act 2017 (the Act); the liability for GST towards legal services obtained is that of the recipient of such services, (on reverse charge basis), to be borne and paid by the recipient of such services.