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Hosted by : SIRC of ICAI

TOPIC: GST – Taxation of JDA & TDR

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WHAT IS JDA

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- ❑ Joint Development Agreement (JDA)
- ❑ Landowner parts with a portion of the land in exchange for getting a specified portion of the constructed area
- ❑ Land continues to be owned by the land owner and the builder / developer owns the responsibility to develop the building project
- ❑ Transaction can be broadly viewed as a transaction of exchange or barter
- ❑ What is the impact of Suraj Lamp & Industries Pvt. Ltd. - 2011 (10) TMI 8 - SUPREME COURT in the context of GPA
- ❑ Is joint venture and JDA same?
 - ❑ A “joint venture” may be termed as an association of two or more persons coming together to carryout a business activity for profit. More specifically, it is an association of persons with intent, by way of contract, express or implied, to change and carryout a business activity for joint profit, for which purpose such persons contribute their property, resources, skill, knowledge and likes, without creating a partnership.



JOINT DEVELOPMENT – BIRDS EYE VIEW

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- ❑ Notification No.04/2018- Central Tax (Rate) 25th Jan 2018 issued by GOI,MOF (DOR) issued on time of supply of GST both on Works Contract by Developer to Owner and Supply of Development Rights by Owner to Developer- applies both to Residential and Commercial Development.
- ❑ Notification No.23/2019-Central Tax(Rate),30th September 2019 issued by GOI,MOF(DOR) inserting an explanation to Notification No.04/2018 stating that time of supply on development rights supplied as per the said notification would not apply on or after 1st Apr 2019 .
- ❑ Notification No.04/2019- Central Tax (Rate) dated 29th March 2019 which brought in Amendments to Notification No.12/2017- Central Tax (Rate) dated 28th June 2017 – provides exemption to supplier of development rights subject to the condition that the promoter shall be liable to pay tax **on reverse charge basis** in case of **residential apartments** to the extent attributable to residential apartment remaining un-booked on date of CC/ OC.
- ❑ Notification No.04/2019- Central Tax (Rate) dated 29th March 2019 which brought in Amendments to Notification No.12/2017- Central Tax (Rate) dated 28th June 2017 – provides that the promoter (developer) is liable to under RCM



JOINT DEVELOPMENT – BIRDS EYE VIEW

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- ❑ Notification No.04/2019 CT(R), 5/2019 CT(R) and 06/2019 CT(R) uses the term “Project “ which means 'Real Estate Project (REP) or a Residential Real Estate Project (RREP).
- ❑ The term “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016); **S. 2(zn) of RERA includes plots**
- ❑ The term “Residential Real Estate Project (RREP)” shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.
- ❑ The effect of the entry in Para 2(a) of Schedule II of the CGST Act for levy of GST on occupation of land under an easement or a license r/w Notification no. 04/2018 dated 25th January, 2018 issued under the CGST Act, 2017 – supply of development rights by land owner- to be considered- whether the same applies to a license granted to the Developer by the Land Owner to enter the land for the purpose of Development in terms of the Joint Development Agreement.
- ❑ Whether tax on development rights is applicable where JDA is entered before 01.04.2017 and project is in progress in GST period?



JOINT DEVELOPMENT - TYPES

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Types of Joint Development

- Area Sharing
- Revenue Sharing



Development Rights



IS DEVELOPMENT RIGHT IMMOVABLE PROPERTY

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- ❑ Chheda Housing Development - 2007 SCC Online Bombay 130 held that Transfer of Development Right (TDR) being a benefit arising from the land, consequently must be held to be immovable property
- ❑ Immovable property has not been defined under the CGST Act, 2017.
- ❑ Section 3(26) of General Clauses Act, 1897 defines immovable property to include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth.
- ❑ Development right is nothing but benefits arising out of land
- ❑ Is development right immovable property and thus not liable to GST?



NOTIFICATION NO. 4/2018-CENTRAL TAX (RATE) 25.01.2018- JDA

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Notifies the following classes of registered persons, namely :-

- ❑ (a) registered persons **who supplies development rights** to a developer, builder, construction company or any other registered person against consideration, wholly or partly, in the form of construction service of complex, building or civil structure; and
- ❑ (b) registered persons **who supplies construction service of complex, building or civil structure to supplier of development rights** against consideration, wholly or partly, in the form of transfer of development rights

as the registered persons in whose case the liability to pay central tax on supply of the said services, on the consideration received in the form of construction service referred to in clause (a) above and in the form of development rights referred to in clause (b) above, **shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex, building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter)**



NOTIFICATION 4/2018 WITHDRAWAL

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- ❑ Explanation inserted vide Notification No. 23/2019-Central Tax (Rate) dated 30-09-2019 w.e.f. 01-10-2019 - Nothing contained in this notification shall apply with respect to the development rights supplied on or after 1st April, 2019 Notification 4/2018 w.e.f. 01.10.2019
- ❑ **Not meant for sale**
 - Person liable to pay - Even after 01.10.2019 development charges would be liable to tax in the hands of Landowner under forward charge basis, since the Notification No. 5/2019 Central Tax (Rate) dated 29.03.2019 and Notification No. 6/2019 Central Tax (Rate) dated 29.03.2019 is applicable for projects meant for sale
 - Time of supply - Though the notification states that, the notification shall not apply on or after 1st April 2019, the said notification would be not be applicable upto 30.09.2019 in case where tax on development right has already been remitted upon transfer of possession of constructed complex.

In cases where joint development agreement is entered on or after 01.10.2019, the time of supply would be the date of entering the agreement since Notification No. 04/2018 Central Tax (Rate) dated 25.01.2018 is ineffective due to insertion of Explanation vide Notification No. 23/2019-Central Tax (Rate) dated 30.09.2019.



NOTIFICATION 4/2018 WITHDRAWAL

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❑ Meant for sale

- Person liable to pay – Effective 01.04.2019 Promoter / Developer would be liable to pay tax under reverse charge basis – Commercial / Residential
- Time of supply - Liability to pay tax, shall arise on the date of issue of completion certificate or first occupation of the project, as the case may be.

**Residential flats / Commercial complex not
meant for sale**



TAXABILITY - RESIDENTIAL FLATS / COMMERCIAL COMPLEX NOT MEANT FOR SALE

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- ❑ **Taxability** - Taxable as a supply of service by the Landowner to the Developer on *forward charge basis*
- ❑ Even after 01.10.2019 development charges would be liable to tax in the hands of Landowner under forward charge basis, since the Notification No. 5/2019 Central Tax (Rate) dated 29.03.2019 and Notification No. 6/2019 Central Tax (Rate) dated 29.03.2019 is applicable for projects meant for sale
- ❑ **Time of supply** –
 - JDA entered 01.07.2017 to 24.01.2018 - date on which the Development Agreement is entered into between the Landowner and the Developer
 - JDA entered 25.01.2018 to 30.09.2019 - date on which the constructed complex is handed over by way of possession by the Developer to the Landowner by entering into conveyance deed or similar instrument (for example allotment letter)
 - JDA entered 01.10.2019 onwards - the date of entering the agreement since Notification No. 04/2018 Central Tax (Rate) dated 25.01.2018 is ineffective due to insertion of Explanation vide Notification No. 23/2019-Central Tax (Rate) dated 30.09.2019



TAXABILITY - RESIDENTIAL FLATS / COMMERCIAL COMPLEX NOT MEANT FOR SALE

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- ❑ Valuation –
 - Cost of construction plus an element of gross profit of 10% or guidance value / municipal value of land as on the date of entering the agreement
- ❑ Rate of tax - Notification 11/2017 Central Tax (Rate) dated 28.06.2017 entry 16 (iii) HSN 9972 of Notification 11/2017 Central Tax (Rate) dated 28.06.2017 at 18% (CGST 9% + SGST 9%)



Residential meant for sale



TAXABILITY - RESIDENTIAL MEANT FOR SALE

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- ❑ JDA entered between 01.07.2017 to 24.01.2018 –
 - Taxable under forward charge in the hands of the land owner
 - Time of supply - date on which the Development Agreement is entered into between the Landowner and the Developer
 - Valuation - Cost of construction plus an element of gross profit of 10% or guidance value / municipal value of land as on the date of entering the agreement
 - Rate of tax - Notification 11/2017 Central Tax (Rate) dated 28.06.2017 entry 16 (iii) HSN 9972 of Notification 11/2017 Central Tax (Rate) dated 28.06.2017 at 18% (CGST 9% + SGST 9%)



TAXABILITY - RESIDENTIAL MEANT FOR SALE

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- ❑ JDA entered between 25.01.2018 to 31.03.2019 –
 - **Liability** - Taxable under forward charge in the hands of the land owner
 - **Time of supply** - Notification No. 04/2018 Central Tax (Rate) dated 25.01.2018 - “shall arise at the time when the said developer, builder, construction company or any other registered person, as the case may be, transfers possession or the right in the constructed complex (emphasis supplied), building or civil structure, to the person supplying the development rights by entering into a conveyance deed or similar instrument (for example allotment letter)
 - **Valuation** - Cost of construction plus an element of gross profit of 10% or guidance value / municipal value of land as on the date of entering the agreement
 - **Rate of tax** - Notification 11/2017 Central Tax (Rate) dated 28.06.2017 entry 16 (iii) HSN 9972 of Notification 11/2017 Central Tax (Rate) dated 28.06.2017 at 18% (CGST 9% + SGST 9%)



TAXABILITY - RESIDENTIAL MEANT FOR SALE

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- ❑ JDA entered 01.04.2019 onwards–
 - Notification No. 04/2019- Central Tax (Rate) dated 29.03.2019 effective 01.04.2019 amended Notification No. 12/2017 dated 28.6.2017 - exemption from transfer of development right for construction of residential apartment in the hands of the Land Owner
 - **Liability** - Promoter / Developer would be liable to pay tax under reverse charge basis .
 - **Time of supply** – Notification No. 06/2019- Central Tax (Rate) dated 29.03.2019
 - shall arise on the date of issue of completion certificate or first occupation of the project
 - shall arise in a tax period not later than the tax period in which date of issuance of CC or OC whichever earlier falls (Amended vide Notfn No. 3/2021 CT (R) effective 02..6.2021)
 - **Valuation**
 - Explanation 2A and 2 to Notification 11/2017 Central Tax (Rate) dated 28.06.2017 - value of apartment equal to the Total Amount charged for similar apartments in the project from the independent buyers less one third value of total amount charged for the apartment may be considered for the purpose of computation of the tax.



TAXABILITY - RESIDENTIAL MEANT FOR SALE

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□ JDA entered 01.04.2019 onwards–

- Tax payable to be determined as under

[GST payable on TDR or FSI (including additional FSI)

or both for construction of the residential apartments in the project but for the exemption contained herein]

X

(carpet area of the residential apartments in the project which remain un- booked

on the date of issuance of completion certificate or first occupation

Total carpet area of the residential apartments in the project)

- Tax payable above shall not exceed 0.5 per cent. of the value in case of affordable residential apartments and 2.5 per cent. of the value in case of residential apartments other than affordable residential apartments remaining un- booked on the date of issuance of completion certificate or first occupation
- Rate of tax - Notification 11/2017 Central Tax (Rate) dated 28.06.2017 entry 16 (iii) HSN 9972 of Notification 11/2017 Central Tax (Rate) dated 28.06.2017 at 18% (CGST 9% + SGST 9%)



Commercial meant for sale



TAXABILITY - COMMERCIAL MEANT FOR SALE

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- ❑ JDA entered between 01.07.2017 to 31.03.2019 –
 - **Taxability** - Taxable under forward charge in the hands of the land owner
 - **Time of supply** - date on which the Area Sharing Agreement pursuant to the Development Agreement is entered into between the Landowner and the Developer
 - **Valuation** - Cost of construction plus an element of gross profit of 10% or guidance value / municipal value of land as on the date of entering the agreement
 - **Rate of tax** - Notification 11/2017 Central Tax (Rate) dated 28.06.2017 entry 16 (iii) HSN 9972 of Notification 11/2017 Central Tax (Rate) dated 28.06.2017 at 18% (CGST 9% + SGST 9%)



TAXABILITY - COMMERCIAL MEANT FOR SALE

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- ❑ JDA entered 01.04.2019 onwards
 - **Taxability** - Taxable under RCM in the hands of the developer
 - Notification No. 13/2017 – Central Tax (Rate) dated 28th June, 2017 has notified categories of services which are liable to tax under reverse charge mechanism in the hands of recipient of services.
 - Notification No. 5/2019 – Central Tax (Rate) dated 29th March, 2019 has been issued amending Notification No. 13/2017 – Central Tax (Rate) dated 28th June, 2017 wherein it is notified that services supplied by any person by way of transfer of development rights for construction of a ‘project’ by a promoter, the ‘promoter’ is liable to pay tax under reverse charge mechanism
 - **Time of supply** – Notification No. 06/2019- Central Tax (Rate) dated 29.03.2019
 - shall arise on the date of issue of completion certificate or first occupation of the project
 - shall arise in a tax period not later than the tax period in which date of issuance of CC or OC whichever earlier falls (Amended vide Notfn No. 3/2021 CT (R) effective 02..6.2021)



TAXABILITY - COMMERCIAL MEANT FOR SALE

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- ❑ **Valuation** -Mechanism of Explanation 2A and 2 to Notification 11/2017 Central Tax (Rate) dated 28.06.2017 may be considered - value of apartment equal to the Total Amount charged for similar apartments in the project from the independent buyers less one third value of total amount charged for the apartment may be considered for the purpose of computation of the tax.
- ❑ **Rate of tax** - Notification 11/2017 Central Tax (Rate) dated 28.06.2017 entry 16 (iii) HSN 9972 of Notification 11/2017 Central Tax (Rate) dated 28.06.2017 at 18% (CGST 9% + SGST 9%)

CONSTRUCTION BY DEVELOPER TO LANDOWNER



- ❑ Upto 24.01.2018 Residential / commercial -
 - Composite supply of works contract – taxable on cost of construction plus a gross profit say 10%
 - Rate of tax -18% residential / commercial
- ❑ Effective 25.01.2018 – Residential / commercial -
 - **Valuation**
 - Explanation 2A and 2 to Notification 11/2017 Central Tax (Rate) dated 28.06.2017 - value of apartment equal to the Total Amount charged for similar apartments in the project from the independent buyers less one third value of total amount charged for the apartment may be considered for the purpose of computation of the tax.
 - This Rate of tax –
 - valuation appears to be very harsh
 - Residential 1% affordable housing project or 5% other than affordable as the case maybe without ITC
 - Commercial 18%



❑ Valuation

- **Munjaal Manishbhai Bhatt vs. UOI [TS-214-HC(GUJ)-2022-GST]**
- **a mandatory fixed rate of deduction of 1/3rd of total consideration towards the value of land is ultra-vires the provisions as well as the scheme of the GST Acts. Application of such mandatory uniform rate of deduction is discriminatory, arbitrary and violative of Article 14 of the Constitution of India.**
- **maintaining the mandatory deduction of 1/3rd for value of land is not sustainable in cases where the value of land is clearly ascertainable** or where the value of construction service can be derived with the aid of valuation rules, such deduction can be permitted at the option of a taxable person particularly in cases where the value of land or undivided share of land is not ascertainable

❑ Rate of tax –

- Residential 1% affordable housing project or 5% other than affordable as the case maybe without ITC
- Commercial 18%



❑ Time of supply

- **Time of supply** – Notification No. 06/2019- Central Tax (Rate) dated 29.03.2019
 - shall arise on the date of issue of completion certificate or first occupation of the project
 - shall arise in a tax period not later than the tax period in which date of issuance of CC or OC whichever earlier falls (Amended vide Notfn No. 3/2021 CT (R) effective 02..6.2021)



PLOTTED DEVELOPMENT



- ❑ Sale of plots before OC/PC liable to GST?
- ❑ **PPD Living Spaces Pvt. Ltd. 2018 (10) TMI 599 - Authority for Advance Rulings, Kerala (AAR) –**
 - PPD had converted eleven acres of property into residential plots with the facility of paved roads up, water and electricity supply to each plot, water drains, trees, party hall, health club, play courts, compound wall etc. Total cost of plot was divided as cost of land and cost of development. Land component consists of cost of actual area of each plot and cost of undivided share of land in common area. Undivided share in common areas including roads and common facilities will be transferred to the Association through a sale deed. They collected 18% GST on the development charge. In this case, the developer had charged GST at 18% on development charges.
 - In respect of sale of developed plots with civil structures after the issuance of Completion Certificate the AAR held that **“it is lawful to structure agreement by fixing the land cost after absorbing the development charges”**. Therefore, sale of plots after issuance of completion certificate by appropriate development authorities will not be liable to tax under GST law. The AAR further held that Input Tax Credit availed in respect of the GST paid on goods and/or services used/consumed for the development of the land, in respect of the plots sold after the issuance of Completion Certificate is liable to be reversed on pro rata basis.



❑ **Maarq Spaces Pvt. Ltd. 2019 (11) TMI 994 Karnataka AAR**

Levy of GST - sale of developed plots for consideration - revenue sharing basis - principal supply/predominant supply - applicability of Rule 31 of CGST Rules - Taxability in terms of serial number 5 of Schedule III of the CGST Act, 2017 - HELD THAT:- On the basis of provisions of the agreement it would be in order to conclude that activities undertaken by the applicant are not qualified to be covered under entry number 5 of Schedule III of the said Act. Thus the activities undertaken by the applicant amount to a supply of service - the activities undertaken by the applicant, as envisaged in the agreement placed before the Authority, amount to a supply of service to the landowners and is liable to be taxed appropriately under the provisions of the CGST/KSGST Acts.

❑ **01.07.2017 to 31.03.2019**

- HSN 9954 –Composite supply of works contract as defined in clause 119 of section 2 of Central Goods and Services Tax Act, 2017’ – Sl. No. 3(ii) of Notification No. 11/2017 - Central Tax (Rate) dated 28.06.2017 – 18%
- Value of the development services 110% of cost of provision of development services



TAXABILITY- GODREJ PROPERTIES LIMITED

- 2023 (5) TMI 709 – AAR KARNATAKA

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Agreement for sale is entered as well as sale deed after the release certificate

- ❑ The applicant is **not liable** to charge GST on sale of plot, if the booking of plot, receipt of consideration and agreement for sale is entered as well as sale deed is executed after the release certificate.
- ❑ The applicant is **not liable** to charge GST on **Basic Infrastructure Development charges** if the booking of plot, receipt of consideration and agreement for sale is entered as well as sale deed is executed after the release certificate.
- ❑ The applicant is **liable** to charge GST on Other **common amenities and facilities charges** if the booking of plot, receipt of consideration and agreement for sale is entered as well as sale deed is executed after the release certificate.

Agreement for sale is entered prior to the release certificate and sale deed is executed after receipt of release certificate

- ❑ The applicant is **not liable** to charge GST on sale of plot, if the booking of plot and / or receipt of consideration and/or agreement for sale is entered prior to the release certificate and sale deed is executed after receipt of release certificate.
- ❑ The applicant is **not liable** to charge GST on **Basic Infrastructure Development charges**, if the booking of plot and / or receipt of consideration and/or agreement for sale is entered prior to the release certificate and sale deed is executed after receipt of release certificate.
- ❑ The applicant is **liable** to charge GST on Other **common amenities and facilities charges**, if the booking of plot and / or receipt of consideration and/ or agreement for sale is entered prior to the release certificate and sale deed is executed after receipt of release certificate.



❑ 01.04.2019

- HSN 9954 Entry No. 3 (if) of Notification 11/2017 CT (R) dated 28.06.2017 “Construction of a complex, building, civil structure or a part thereof, including” – 18%
- Valuation
 - 2/3rd value of plot - Provisions of paragraph 2 of Notification 11/2017 CT (R) dated 28.06.2017?
 - or
 - 110% of cost of provision of development services?

- ❑ **IN RE: BHOPAL SMART CITY DEVELOPMENT CORPORATION LIMITED - 2021 (12) TMI 39 - AUTHORITY FOR ADVANCE RULING, MADHYA PRADESH**
 - Facts: The Developer had developed certain land with amenities like land levelling, water line, road, electricity line, common drainage, street light. Such developed land was sold to the customers. There was no obligation to undertaken any further developments post such sale.
 - Decision of the AAR: No GST on land sold post development.
 - Reasoning:
 - The developmental work on the plot of land being sold is subsumed in land itself and ceases to have a separate identity. It cannot be bought and sold as something distinct and separate from the plot of land.
 - Where the development work is limited to providing common amenities (common drainage, water line, electricity line, land levelling, road and street light) and no development work will be done by the applicant after the sale of the developed land and if no advance from the customer for undertaking development activities is taken then it does not constitute a supply within the meaning of Section 7 of the GST Laws and therefore GST is not applicable on such sale.



- ❑ **IN RE: BHOPAL SMART CITY DEVELOPMENT CORPORATION LIMITED - 2022 (7) TMI 411 - APPELLATE AUTHORITY FOR ADVANCE RULING, MADHYA PRADESH**
 - Issue: The Ruling of AAR in BHOPAL SMART CITY DEVELOPMENT CORPORATION LIMITED - 2021 (12) TMI 39 - AUTHORITY FOR ADVANCE RULING, MADHYA PRADESH was appealed before the AAAR.
 - Decision of the AAAR: The land sold post development is chargeable to GST.
 - Reasoning: (i) Even if the buyer was not known at the time of development, the development was carried out for the prospective buyer and development activity was for such prospective buyer. Therefore, activity of the sale of developed land is covered under 'construction of a complex intended for sale to a buyer' and is thus covered under 'construction services' and GST is payable on the sale of such developed land.
 - Valuation: The value of supply of service and goods portion in such supply shall be equivalent to the total amount charged for such supply less the value of land or undivided share of land. The value of land or undivided share of land, as the case may be, in such supply shall be deemed to be one third of the total amount charged for such supply.



TDR



TRANSFERABLE DEVELOPMENT RIGHTS (TDR)

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- ❑ The term “transfer of development rights” refers to making a specific amount of additional built-up area available instead of the area that the landowner has given up or abandoned so that he may use the extra built-up area himself or transfer it to another party in need of the extra built-up area for a predetermined fee.
- ❑ The government is compelled to pay the landowners’ compensation when it executes the forcible purchase of certain land parcels for the development of infrastructure projects. Transferable Development Rights were created because the government typically offers compensation that is less than the going rate.
- ❑ It is a certificate that the property owner acquires from the Municipal Corporation stating that his or her property is reserved for the primary use of public services. Among these public services are roads, schools, gardens, etc. The reserved rights that the owner acquired while turning over his real estate to the Municipal Corporation are equal to the certificate that the owner earned.
- ❑ The TDR certificate can be sold to a developer or aggregator
- ❑ Whether sale of TDR is liable to GST?



TRANSFERABLE DEVELOPMENT RIGHTS (TDR)

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- ❑ Immovable property has not been defined under the CGST Act, 2017.
- ❑ Section 3(26) of General Clauses Act, 1897 defines immovable property to include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth.
- ❑ Development right is nothing but benefits arising out of land
- ❑ **Hon'ble Bombay High Court in Chheda Housing Development Corporation v. Bibijan Shaikh Farid (3 MhLJ 402)** observed that Transferable Development Rights (TDR) being a benefit arising from the land must be held to be an immovable property.
- ❑ **Sadoday Builders Private Limited vs. Joint Charity Commissioner**(WP No., 4543 Of 2010), the Hon'ble Bombay High Court was dealing with Section 36(1)(c) of the Bombay Public Trusts Act, 1950 which necessitated taking permission of the Charity Commissioner for sale of immovable property. The Court held that transferable development rights are benefits arising out of land and must be considered as immovable property.
- ❑ **Smt.Dropadi Devi vs. Ram Das and ors., AIR 1974 Allahabad 473** on a consideration of section 3(26) of General Clauses Act held that the development rights constitute a benefit arising out of land and therefore qualify as immovable property
- ❑ Taxability of TDR is a contentious issue and need to see how the Court's will interpret the taxation under GST



Thank You

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