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Analysis of risk parameters for Scrutiny as per SOP by CBIC

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Analysis of the Indicative list of Parameters as per the Standard Operating Procedure (SOP) for Scrutiny of returns issued by CBIC:

The Indicative list of Parameters introduced by CBIC vide Instruction No. 02/2022-GST dated 22.3.2022 in Standard Operating Procedure (SOP) for Scrutiny of returns u/s 61 of CGST Act read with Rule 99 of CGST Rules for F.Y. 2017-18 and F.Y. 2018-19 are enumerated hereunder:-
(The list is indicative and the proper officer may include additional risk parameters in selection of returns for Scrutiny.)

| S · N o | Parameter | Description of Parameter | Remarks | Practical Case Studies |
|------------------|---|--|---|---|
| 1 | Tax Liability on Outward Supplies and short-payment of tax | <p>Tax liability on account of “Outward taxable supplies (other than zero rated, nil rated and exempted)” and “Outward taxable supplies (zero rated)” as declared in table 3.1(a) and table 3.1(b) respectively of FORM GSTR-3B may be verified with corresponding tax liability in respect of outward taxable supplies declared in table 4 (other than table 4B), table 5, table 6, table 7A(1), table 7B(1), table 11A and table 11B (along with the net effect of amendments thereof in Table 9, 10 and 11(II)) of FORM GSTR-1.</p> | <p>(1) Where the tax liability in respect of supplies declared in the aforementioned tables of FORM GSTR-1 exceeds the liability declared in FORM GSTR-3B, it may indicate short payment of tax. As per SOP, in all cases the Liability in GSTR-3B >= Liability in GSTR-1.</p> <p>However, such short-payment of tax may not be true in all cases as is illustrated in the adjacent case study.</p> <p>(2) Since the GST regime was at a nascent stage during FY 2017-18 and 2018-19, there could be genuine cases of mismatch in information of outward supplies and output tax reported in GSTR-1 and GSTR-3B. A lenient stance should be adopted by the Department.</p> | <p>(1) Mr. Aakash, a registered person has made outward supply of ₹ 15L in the month of December, 2021 to Mr. Prateek. A purchase return of an amount of Rs.3L was made by Mr. Prateek to Mr. Aakash in March 2022. Mr. Aakash could not report Credit note (CDN) of Rs. 3L in GSTR-3B of March 2022 since there were no outward supplies for the said month against which the CDN could be adjusted even though he has reported such CDN in GSTR-1 for March 2022.</p> <p>The said CDN may be reported in GSTR-3B of April 2022, provided there is enough outward supplies for April 2022. Therefore, for F.Y. 2022-23, the Liability in GSTR-3B< Liability in GSTR-1 and as per the SOP a scrutiny notice may be issued even though this is not a case of short payment of tax and an appropriate reply along with sales reconciliation has to be provided.</p> <p>(2) In case due to a clerical mistake in reporting outward supplies in Table 3.1(a) or Table 3.1(b) in GSTR-3B of March 2022 by mistakenly reporting Rs. 30,000 instead of the correct amount of Rs. 3,00,000 would create a difference of Rs. 2,70,000 against the correct amount of Rs. 3,00,000 reported in GSTR-1 in F.Y. 2021-22. Also, in case the difference of Rs. 2,70,000 of outward supplies is reported in GSTR-3B of April 2022, whereas no such amount shall be reported in GSTR-1 of April 2022, would again create a difference between outward supplies reported between GSTR-3B and GSTR-1 in F.Y. 2022-23. Therefore, as per the SOP, there may be a scrutiny notice issued for short payment of tax in GSTR-3B of March 2022 even though there may be an inadvertent clerical error.</p> |
| 2 | Tax Liability on Inward Supplies (RCM) and Input Tax Credit claimed under RCM | <p>a. ITC availed in Table 4(A)(2) and Table 4(A)(3) of Form GSTR-3B</p> <p>Note – ITC availed cannot exceed Cash paid under RCM in Table 3.1(d) of Form GSTR-3B</p> <p>b. ITC in respect of inward supplies attracting reverse charge as appearing in Table 3 and Table 5, net of amendments in Table 4 and Table 6, of FORM GSTR-2A</p> <p>Note – RCM paid as per GSTR 3B cannot be less than RCM populated in GSTR 2A</p> | <p>Availment of ITC in excess of the liability discharged on account of reverse charge supplies may indicate either short payment of tax liability on account of RCM supplies or excess availment of input tax credit in respect of RCM supplies. Therefore, as per SOP, in all cases, Liability in 3.1(d) >= ITC in 4(A)(3). However, the same may not be true in all case as is illustrated in the adjacent case study.</p> <p>Details of such inward supplies from URD persons are not communicated in FORM GSTR-2A, as only registered persons furnish FORM GSTR-1. Moreover, details of ITC on account of import of services also are not communicated in FORM GSTR-2A. As such, the RCM supplies declared in table 3.1(d) of FORM GSTR-3B cannot be less than the inward supplies attracting RCM as available in FORM GSTR-2A. However, the same may not be true in all case as is illustrated in the adjacent case study.</p> | <p>(1) Mr. Bikash has paid tax under RCM of Rs. 50,000 and reported in table 3.1(d) of GSTR-3B of March, 2022 and since, he usually claims the corresponding ITC under RCM in Table 4(A)(3) in GSTR-3B of the next month, say, in the given case it shall be, GSTR-3B of April 2022. Therefore, he shall claim such ITC under RCM of Rs. 50,000 by reporting it in Table 4(A)(3) of GSTR-3B of April, 2022 and corresponding tax payment under RCM shall not be reported again in Table 3.1(d) of GSTR-3B of April, 2022. Therefore, for the month of April 2022 in F.Y. 2022-23, amount of ITC under RCM reported in Table 4(A)(3) shall be greater than tax paid under RCM in Table 3.1(d) of the same month. Therefore, as per the SOP, there may be a scrutiny notice issued for short payment of tax under RCM or excess claim on ITC under RCM for F.Y. 2022-23.</p> <p>(2) Ms. Shilpa has made taxable outward supplies of Rs. 1,00,000 to Ms. Ankita in March 2022. Ms. Shilpa has mistakenly reported such supplies in Table 4B instead of Table 4A of GSTR-1 of March 2022 and consequently column 14 of Table 3 of GSTR-2A of Ms. Ankita is updated with ‘Yes’ stating that such inward supplies attracted RCM whereas it should have been “No”. As a result of this, the inward supplies attracting RCM as per GSTR-2A shall be greater than tax liability under RCM reported as per Table 3.1(d) of GSTR-3B of March 2022. Therefore, as per the SOP, there may be a scrutiny notice issued for short payment of tax under RCM for F.Y. 2021-22.</p> |

| S. No | Parameter | Description of Parameter | Remarks | Practical Case Studies |
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| 2 | Tax Liability on Inward Supplies (RCM) and Input Tax Credit claimed under RCM | c. Tax/Cess paid in cash as per column 8 of Table 6.1 of FORM GSTR-3B | <p>In respect of inward supplies liable to RCM, tax/cess is to be paid in cash. Besides such RCM payments in cash, there may also be other payments in cash by the registered person i.e. Cash payment as per Rule 86B. In any case, tax liability off-set in cash should not be less than the liability arising on account of reverse charge as per table 3.1(d) of FORM GSTR-3B.</p> <p>Where the tax liability off-set in cash is less than the liability arising on account of reverse charge, it may indicate short payment of tax.</p> | |
| 3 | ITC on Inward Supplies from ISD | ITC availed in respect of “Inward supplies from ISD” in Table 4(A)(4) of FORM GSTR-3B may be verified with Table 7 (along with the net effect of amendments thereof in Table 8) of FORM GSTR- 2A. | As per the SOP, in every case, the Input Tax Credit as per Table 4(A)(4) <= Input Tax Credit appearing in Table 7 of GSTR-2A. | |

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| 4 | Excess Claim of ITC in GSTR3B V/s GSTR2A. (ITC on All other ITC) | ITC availed in respect of “All other ITC” in Table 4(A)(5) of FORM GSTR-3B may be verified with Table 3 and Table 5 (along with the net effect of amendments thereof in Table 4 and Table 6 respectively) of FORM GSTR-2A. | <p>Tables 3 and 5 in FORM GSTR-2A contain details of supplies attracting forward as well as reverse charge. Therefore, only the supplies against which there is “No” or “N” in column 14 of Table 3, column 16 of Table 4, column 15 of Table 5 and column 18 of Table 6 may be considered. Therefore, as per the SOP, ITC as per Table 3 and Table 5 of GSTR-2A should be greater than ITC claimed in Table 4(A) (5) of GSTR-3B. However, the same may not be true in all case as is illustrated in the adjacent case study.</p> <p>Such ITC appearing in GSTR-2A may be greater than ITC to be claimed in Table 4(A) (5) of GSTR-3B in usual situations, such as when ITC appearing in GSTR-2A may contain blocked Credit u/s 17(5), however, the ITC to be claimed in Table 4(A)(5) of GSTR-3B should not contain such a ITC.</p> <p>It may be noted that there was no requirement of matching ITC claimed in Table 4(A)(5) of GSTR-3B with GSTR-2A for FY 2017-18 and FY 2018-19.</p> <p>Reliance can be placed on the Press release dated 18.10.2018 and the judgment of Hon’ble Gujarat High Court in M/s. NEW NALBANDH TRADERS vs. STATE OF GUJARAT & 2 other(s).</p> | <p>(1) Mr. Raju Prasad has purchased some goods from Mr. Shankar having business in Bihar. Goods had been dispatched by Mr. Shankar as on 31-03-2022 and the tax invoice had been raised as on 31-03-2022. Mr. Shankar reports the tax invoice on this outward supply in his GSTR-1/IFF for the month of March 2022. Since the goods have been received by Mr. Raju Prasad as on 03-04-2022, he is bound to claim such ITC only in the month of April 2022 due to the condition of claiming ITC as per Sec 16(2)(b) of CGST Act. Therefore, in regard to F.Y. 2022-23, ITC claimed in Table 4(A) (5) All Other ITC > ITC as per Table 3 & 5 (GSTR-2A), even though it is not a case of excess claiming of ITC. Therefore, as per the SOP, there may be a scrutiny notice issued for excess claiming of ITC for F.Y. 2022-23.</p> <p>(2) M/s. Maa Kaali Transport, GTA, has provided Goods Transport Agency services of Rs. 1,50,000 to M/s. Rio Sales Pvt. Ltd. in December 2021 but mistakenly an invoice of Rs. 1,75,000 was issued and uploaded in his GSTR-1 then. Now, a downward amendment of Rs. 25,000 is required to be reported in Table 9A-<i>Amended B2B invoices</i> in March 2022 but mistakenly it has been reported incorrectly and consequently column 16 of Table 4 of GSTR-2A of M/s. Rio Sales Pvt. Ltd. is updated with ‘No’ stating that such inward supplies of GTA did not attract RCM whereas it should have been “Yes”. As a result of this, the inward supplies not attracting RCM as per Table 3, net of amendments in Table 4, of GSTR-2A shall be lower than the ITC claimed in Table 4(A)(5) of GSTR-3B of March 2022. Therefore, as per the SOP, there may be a scrutiny notice issued for excess claiming of ITC for F.Y. 2021-22.</p> |

| S · N o | Parameter | Description of Parameter | Remarks | Practical Case Studies |
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| 5 | Short Payment of Tax in case of TDS/TCS Deduction. Outward supply in GSTR-3B vs. TDS and TCS Credit | The taxable value declared on account of “Outward taxable supplies in Table 3.1(a) of FORM GSTR-3B should not be less than the net amount liable for TCS and TDS credit as per Column 6 of Table 9 of FORM GSTR-2A. | <p>The details of TDS and TCS are furnished in their FORM GSTR-7 and FORM GSTR-8 respectively and communicated to the registered person in table 9 of FORM GSTR-2A.</p> <p>However, the taxable value declared on account of Outward taxable supplies in FORM GSTR-3B cannot be less than the net amount liable for TCS and TDS credit as per FORM GSTR-2A.</p> <p>A discrepancy on the aforementioned count may indicate short payment of tax.</p> | <p>(1) Mr. Mahesh is a Government supplier and making a supply of Rs. 2 Crore with 18% GST in the month of March 2022 under a contract with Government. Payment made by Government Department is Rs. 1.18 Cr. inclusive of GST to Mr. Mahesh for the month of March 2022. TDS has been deducted by Government department @ 2% i.e Rs. 4L on Rs. 2 Cr. supply for the month and the same has been shown in their GSTR-7. On the other hand Mr. Mahesh has shown outward supply of Rs. 1 Cr for the month of March 2022.</p> <p>In the above situation there is a short payment by Mr. Mahesh of 18% GST on Rs. 1 Cr since the TDS @ 2% was deducted on the entire contact value of Rs. 2 Cr by the Government and Mr. Mahesh shall have to pay an additional GST Rs. 18L out of his pocket.</p> <p>(2) Mr. Sanjeet issues a Tax Invoice of Rs. 10,00,000/- with GST of Rs. 1,80,000/- for supplies made to Government. The Govt. department should have deducted TDS on Rs. 10,00,000/- but mistakenly it was deducted on Rs. 11,80,000/- . In such a case difference in taxable value of outward supplies shall be present in GSTR-3B and GSTR-7. In such a case, scrutiny notice may be issued for mismatch and reply will have to be furnished for the same. In these cases, Mr. Sanjeet shall also have to follow up the Government Department for a rectification in GSTR-7.</p> <p>(3) Mr. Tapas, a contractor, has reported in GSTR-3B of March 2022, the outward supplies of Rs. 50L made to a Government Department in the same month. However, the Govt. Department doesn’t deduct the TDS @ 2% on Rs. 50L at the time of credit of account in March, 2022 but deducts TDS in April 2022 when it makes the payment to the contractor and declares in GSTR-7. Therefore, assuming there is no outward supplies to be reported in GSTR-3B of April, 2022, the taxable outward supplies reported in GSTR-3B of April 2022 may be lower than the net amount liable for TDS as per Form GSTR-2A.</p> |

| S. No | Parameter | Description of Parameter | Remarks | Practical Case Studies |
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| 6 | Outward supply in GSTR-3B vs. Liability as per E-way bills. | Liability on account of outward supplies as per FORM GSTR-3B should be verified with the Tax liability as declared in e-way bills. | <p>Taxpayer is required to generate e-way bill before commencement of movement of goods of consignment value exceeding fifty thousand rupees, (maybe Rs. 1L or a higher amount for certain states.) E-way bills capture a part of supplies made by the registered person. However, in FORM GSTR-3B, the registered person is required to declare details of all outward supplies. Accordingly, liability declared in FORM GSTR-3B should not be less than tax liability as declared in the e-way bills.</p> <p>It is to be noted that the E-way facility was introduced from 1.4.2018 and onwards. Therefore, for the F.Y. 2017-18 such reconciliation of outward supplies reported in GSTR-3B and liability declared in E-way bills may not be possible.</p> <p>Since, E-way bills are required to be generated in the cases where Delivery Challan is issued instead of Tax invoice such as for Job-work etc. and since it is not a supply, no such supply is reported in GSTR-3B, and this requires a thorough reconciliation.</p> <p>It is to be noted that there may be effect towards outward supplies reported in Table 3.1(a) and Table 3.1(b) due to Credit Notes and Debit notes issued due to rate differences, liquidated damages, discounts etc. which do not require movement of goods and no generation of E-way Bill thereon. During reconciliation, such effect has to be eliminated.</p> | |
| 7 | ITC from suppliers whose registration is cancelled | Claim of ITC in respect of supplies from taxpayers whose registrations have been cancelled retrospectively | <p>In case of retrospective cancellation of registration of a supplier, the recipient is not entitled to claim ITC in respect of invoices or debit notes issued after the effective date of cancellation of the registration. Effective date of cancellation of registrations of the suppliers, if any, is made available in relevant tables of FORM GSTR-2A.</p> <p>Accordingly, it may be verified whether the registered person has availed ITC in respect of such invoices or debit notes issued by the suppliers after the effective date of cancellation of their registrations.</p> <p>However, in case the claim of genuineness of the purchase transactions in question can be proved and when payments on such purchase along with GST were actually paid and when such transactions were made before the cancellation of registration of the supplier and compliance of statutory obligation of verification of identity of the supplier had been done by the buyer, then reliance may be placed on several HC and SC judgments including that of Hon’ble Calcutta High Court judgment in the case of Sanchita Kundu & Anr. Vs. The Assistant Commissioner of State Tax, 2022.</p> | <p>1) Mr. Pritam has purchased goods worth Rs. 59000/- Including GST of Rs. 9000/- from Mr. Amit dated 24/02/2019. Mr. Pritam has passed away or due to any other reason, is not able to file his GSTR-1/3B for the period August 2021 to February 2022. On 27-03-2022, Department passes an order of cancellation of the registration of Pritam w.e.f. 01/07/2017. In such a situation Mr. Amit may not be entitled to Input tax credit for the purchase invoices of February 2019.</p> <p>However, this is a litigated area with several case judgements in the favour of the taxpayer provided it is a genuine case.</p> |

| S. No | Nature | Category | Remarks | Practical Case Studies |
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| 8 | ITC on filing of GSTR 1 but non-filing of GSTR 3B. Tax not paid to Government by the Supplier. | Ineligible ITC availed in respect of invoices / debit notes issued by the suppliers who have not filed their GSTR-3B returns for the relevant tax period | <p>In case where GSTR 3B is not filed, GSTR 2A shall contain status as “No”, which indicates the supplier has furnished invoice details in his FORM GSTR-1, but has not furnished the return in FORM GSTR-3B for the corresponding tax period. The availment of ITC in respect of such invoices /debit notes may be checked.</p> <p>However, this is a litigated area and reliance can be placed on the grounds of violation of Article 14, Article 19(1)(g) and Article 300A of the Constitution of India and the Doctrine of Impossibility. Also, reliance may be placed on Press Release dated 4th May 2018 and the judgments of Hon’ble Madras High Court in case of M/s. D. Y. Beathel Enterprises vs. The State Tax Officer (Data Cell) and Hon’ble Chattisgarh High Court in Bharat Aluminium Company Limited V. Union of India and others amongst other High court judgments favouring the assessee.</p> | <p>1) Mr. Amreshwar has purchased some goods form Mr. Sarthak, GSTR-1/IFF has been filed by the Mr. Sarthak on the due date but he failed to file GSTR-3B for the said period. In such a case, Invoices will be reflected in GSTR-2A of Mr. Amreshwar, however he is not entitled to claim the ITC as condition laid down u/s 16(2)(c) is not fulfilled.</p> <p>However, this is a litigated area and there are several case judgments of high courts that are in favour of the assessee</p> |
| 9 | ITC on returns filed post due date for filing of GST Returns | Whether GSTR-3B of a tax period is filed after the last date of availment of ITC in respect of any invoice / debit note as per section 16(4). In such cases, no ITC shall be availed in the return. | <p>Sec 16(4) of CGST Act provides for availment of ITC only till the due date of furnishing of FORM GSTR-3B for the month of September following the end of FY to which such ITC pertains or furnishing of relevant Annual Return, whichever is earlier. Accordingly, if any return in FORM GSTR-3B is furnished after such time by the registered person under scrutiny, any ITC availed therein is inadmissible.</p> <p>For FY 2017-18, availment of ITC was allowed till the due date of furnishing of the return in FORM GSTR-3B for the month of March, 2019 provided the suppliers have furnished details of such invoices/debit notes in GSTR-1 and filed within due date of March, 2019.</p> | |
| 10 | ITC on Import of Goods | ITC availed in respect of “Import of goods” in Table 4(A)(1) of FORM GSTR-3B may be verified with corresponding details in Table 10 and Table 11 of FORM GSTR-2A. | <p>The details of such imports may also be cross-verified from ICEGATE portal. Bill of Entry details appear on ICEGATE portal as well. However, there may be few cases in which the importer imports goods from foreign country and pays IGST at the time of filing of Bill of Entry for home consumption, but such ITC is not reflected in GSTR-2A due to certain error in Bill of Entry or any other reasons.</p> <p>It is to be noted that for F.Y. 2017-18 and F.Y. 2018-19, the use of GSTR-2A was not made mandatory for claiming ITC. Also, in case details of IGST paid on import of goods doesn’t appear in GSTR-2A, ITC may be claimed on the basis of copy of BOE, challan of IGST paid and other specified documents and the same has been specified in Internal Circular No. 02A of 2022 dated 25 February 2022 issued by Maharastra Government.</p> <p>A facility of “Search BOE” on GST portal under “User Services” has been provided wherein details such as Port Code, BOE Number, BOE Date and Reference date are to be provided to view the details of Bill of Entry, shared from the ICEGATE portal.</p> | |

| S. No | Nature | Category | Remarks | Practical Case Studies |
|-------|---|---|---|--|
| 11 | Reversal of ITC as per Rule 42 and 43 (Common Credit) | Reversals of ITC in accordance with provisions of rule 42 and rule 43 of the CGST Rules | <p>The registered person avails ITC in table 4(A)(5) of FORM GSTR-3B and reverses in Table 4(B)(1). It may be verified whether requisite reversals have actually been made by the said registered person if any persons is engaged in both, exempt Supply and taxable supply.</p> <p>In such a case provisions of Rule 42 and rule 43 will be applicable.</p> | <p>1) Ripco Sales Pvt. Ltd. is engaged in magazine sale as well as pendrive sales. Magazine sale is exempt and pendrive sale is taxable. Ripco Sales purchased envelope of Rs. 50000/- with GST of Rs. 9000/- for packing the magazine and pendrive. In such a case if Ripco Sales has claimed the entire ITC of Rs. 9000/- , then Ripco Sales has to proportionately reverse the ITC on the supply of exempt goods as per Rule 42.</p> <p>Same will be applicable in case of Capital Goods i.e. computer, mobile phone, as per Rule 43.</p> |
| 12 | Payment of Interest as per Sec 50 | Whether the registered person has paid interest liability in terms of section 50 | <p>As per section 50 of the CGST Act a registered person is required to pay interest on delayed payment of tax. It may be verified whether interest payable as per the provisions of section 50 of the CGST Act has actually been paid by the registered person. Interest at the rate of 18% is applicable on tax paid in cash only and not on gross liability.</p> <p>Interest liability should be paid by the registered person in their GSTR-3B on regular basis, if he is liable to pay the same.</p> | <p>1) M/s. Anand Ltd. has no credit balance of ITC in their credit ledger for the month of May 2021, and forgot to report a sales Invoice of Rs. 1,00,000 and output tax of Rs. 18,000 dated 21/05/2021 and filed its GSTR-3B as on 20/06/2021. Now, such May dated sales invoice has been reported in GSTR-3B of January, 2022 and filed it as on 20/02/2022 and such liability of Rs. 18,000 has been paid in cash. In this case Interest u/s 50(1) shall be levied on such tax liability @ 18% for 9 months since such payment of tax has been made in cash.</p> |
| 13 | Payment of Late Fees as per Sec 47 | Whether the registered person has paid late fee in terms of section 47 in respect of returns/statements | <p>As per section 47 of the CGST Act a registered person is required to pay late fee for delayed filing of returns / statements under the Act. It may be verified whether late fee payable as per the provisions of section 47 of the CGST Act has actually been paid by the registered person.</p> <p>Sometimes, late fees may not be calculated by the portal according to section 47. In such a case registered person is liable to pay late Fees as per section 47.</p> <p>As per the announcement made in the 45th GST Council meeting, the Late fee for delayed filing of FORM GSTR-1 is to be auto-populated and collected in the next open return in FORM GSTR-3B and it is important to know the rationalized late fees on form GSTR-1 as per Notification No. 20/2021-Central Tax dated 1.06.2021.</p> | <p>1) M/s. Sharma Engineering having a turnover of Rs. 7 Cr. for the F.Y. 2020-21, and had filed his GSTR-9 on 7/3/2022 and filed his GSTR-9C as on 25/03/2022 i.e. after the due date of 28/02/2022. In such a case it is liable to pay late fee as per section 47, however the portal shall not calculate the same.</p> <p>So in such a case M/s. Sharma Engineering is liable to pay late fees as per section 47 during scrutiny of returns.</p> |

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