

"Under Jurisdiction of Nagpur Court Only"
WESTERN COALFIELDS LIMITED
(A Govt. of India undertaking)
COAL ESTATE CIVIL LINES, NAGPUR, PIN 440 001

PHONE NO.: 2510038 FAX No.: 2510038/2511664 Email: wclitax@gmail.com Website: westerncoal.gov.in

CIN: U10100MH1975GOI018626

Ref No.: 295 वेकोलि/ लेखा /तं 295

Date: #.05.2024

То

M/s Dewani Brothers Advocates Opposite Poonam Chembers, 1st, Ajanta, Chhindwara Road, Byramji Town, Choani, Nagpur 440013

Dear Sir,

Sub: Letter of renewal of Appointment as a consultants.

We are pleased to inform you that the Competent Authority of WCL approved your renewal of appointment as a consultant for Income Tax matters, for a period of one year, with effect from April', 2024 (i.e. for 2024-25) with the scope of work and fees as given below:

SI	Scope of Work	Amount Rs	١.
no	V I		
1	Monthly Retainer ship fees for advising, clarifying and interpreting and informing us from time to time on issues relating to various amendments, developments and court decisions taking place in direct tax matters and tax planning including advising us on any matters connected with the Accounts/finance of the company		per
	b. Assistance in / vetting of compilation of corporate Income Tax Return, Revised Returns .	35000/- per year	
2	Assistance in appearance and attendance before Assessing Authority for the purpose of assessment. Reviewing Corporate tax orders & preparing appeal and other allied matters and attendance before First Appellate Authority irrespective of number of hearings.	Der vear	per
3	Reviewing various Orders passed by the First appellate Authority and preparing appeal and other allied matters and attendance before ITAT irrespective of number of hearings.	per year, Appeal	per
4	Reviewing various Orders passed by the Second /ITAT and preparing appeal and other allied matters and attendance before High Court irrespective of number of hearings.	100,000/- per year, Appeal	per

In addition reimbursement of actual expenditure incurred for travel (by air in the economy class), lodging, boarding and incidental out of pocket / clerkage expenses in connection with Company's Income Tax matters and applicable Goods and Service Tax / other taxes if hearing of the case is posted out of Nagpur will be made.

However rates are subject to modification as given below:

For payment of consultants fees following procedure is to be followed:

1. If appeals having similar /identical grounds irrespective of assessment year are clubbed during the hearing and single order is issued by the appellate authority, the payment for first two appeals will be paid at full rate given above and balance number of appeals will be paid at 50% of the rates given above.

For ex.: If all the items of three appeals are identical irrespective of assessment year clubbed by High Court and single order is issued then, first two appeals will be paid Rs. 200000/- (ie. @ Rs. 100000/- per appeal, Rs. 100000*2) and balance appeal will be paid @ Rs. 50000/- (i.e Rs. 100000/2)

2.If grounds of appeals are identical but heard separately and separate order has been issued by the appellate authority, that will be treated separate appeals and paid accordingly i.e. Rs. 300000/- (Rs. 100000*3).

Kindly sign and return duplicate copy of this letter as token of your acceptance of the appointment mentioned above.

For Western Coalfields Limited

General Manager (Finance) Western Coalfields Limited (HQ)

NAGPUR

CLL T.S. TO AB, WICL.