

Proforma V  
**BUREAU OF INDIAN STANDARDS**  
**(CHENNAI Branch Office)**

**REPORT OF INVESTIGATION OF COMPLAINT AGAINST REGISTERED JEWELER**

<b>1.</b>	<b>General</b>	
i)	Name & address of the Jeweller	<p>6790357730,</p> <p>As available in manakonline portal and our Certificate of Registration :  <b>MAHALAKSHMI JEWELLERS, 3/146, EAST COAST ROAD,  NEELANKARAI, CHENNAI,  600041, PI see Annex 1</b></p> <p>As per GST Registration Certificate GSTIN :33ABWFM7536Q1Z7  uploaded in our portal as well as available with jeweler:</p> <p><b>MAHALAKSHMI JEWELLERS, 3/146, EAST COAST ROAD,  NEELANKARAI, CHENNAI,  600115, PI see Annex 2</b></p> <p>The PINCODE difference has been brought to the notice of the  jeweler, please see the DA issued.</p>
ii)	BIS Registration No. & Validity Date	<p>6790357730 &amp; NA</p> <p>Date of submission application for registration was on 24.4.2023 as  retrieved from our portal</p>
iii)	Date of investigation	28.8.2023
iv)	Persons contacted	Mr. VORARAM, Partner
v)	Details of the complaint  (If the complaint is against purity of hallmarked articles pl. indicate the availability of sales invoice with complainant, details of A&H center who has hallmarked including its validity of recognition)	<p>Complaint is about issuance of only rough estimation against the bill  and without any BIS hallmark symbols &amp; 916  Jeweler asked to bring back the jewelry item after two days for  hallmarking are the contents of complaint and thus CMED concluded  as violation of mandatory hallmarking order based on the complainant  claim.</p>
vi)	Details of previous complaint(s) if any	NONE
<b>2.</b>	<b>DETAILS OF INVESTIGATION</b>	
i)	Whether there is any change in management or premises without informing BIS	<p>No as informed during the investigation.</p> <p>It is worth to mention here that it has been observed while retrieving  the information from the <a href="http://www.bis.gov.in">www.bis.gov.in</a>  (<a href="https://www.manakonline.in/MANAK/ApplicationHMLicenceRelatedrpt1?isno=1417">https://www.manakonline.in/MANAK/ApplicationHMLicenceRelatedrpt  1?isno=1417</a>) <b>PI see Annex 3</b></p> <p>For the same shop outlet address , hallmarking jeweler registration  exists but with different number of certificate of registration i.e.  6790185222 and upon the checking the details from manakonline  portal, such registration for sale hallmarked jewelry has been in  association with different GST No :33AAAHN0846H1ZI (cancelled on  1.8.2023) issued to narayanlalp , as Proprietor</p>
ii)	Whether jewelry is HUID marked or with four marks	Sample of Jewelry were picked up randomly from the display and same were with HUID marks.

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iii)	In case of HUID verify HUID details In case of four marks check logo marked on jewelry from the logo of jeweler	Logo of jeweler not applicable and hence NA
ii)	Whether jewelry sold with registration mark of the jeweler as declared to BIS	NA
iii)	Whether evidence of purchase available if jewelry sold with registration mark of the other jeweler or if hallmarked by other jeweler as per HUID	Yes
iv)	Whether the jewelry was sent for hallmarking to only recognized A&H centers.	PI see the above remarks

v)	Whether the articles sent for assaying and hallmarking in the prescribed format duly signed by authorized representative of the jeweler or through portal	Yes, Jeweler aware of procedures of raising online request through manakonline portal as revealed during the discussion.
vi)	Whether bill or invoice of the hallmarked articles is as per guidelines	<ol style="list-style-type: none"> <li>1. <b>No tax invoice for the month of April 2023</b> has been submitted, since GST registration has been ensured in the last week of April 2023 only as informed. Hence, documentary evidence has been sought.</li> <li>2. The available bills issued in the month of May, June, July and Aug 2023 has been mentioned with hallmarking charges but against which hallmarking charges of Rs.45 has not been found indicated as stipulated in clause 5 (11) of terms and conditions of certificate of registration of Bureau of Indian Standards (Hallmarking) Regulations,2018</li> </ol> <p><b>PI see the DA report enclosed as Annex 5.</b></p>
vii)	Whether record of copies of request for hallmarking, invoice issued by A&H center, invoice of articles sold, invoice of purchase of hallmarked article from jewelers available for a period of five years (particularly for the article under investigation)	Hallmarked articles being purchased from the other registered jeweler as informed and as per available invoices issued to them.
viii)	Whether the display requirements are followed	No, except display of Certificate of Registration PI see DA report
ix)	Reasons attributed by the jeweller for the complaint	None
x)	Details of Samples drawn if required	None
xi)	Any other information specifically related to complaint	None
xii)	Whether any of the terms and conditions violated.	Please the DA report
xiii)	<b>Deficiencies, if any, shall be communicated through Discrepancy/Variation Report</b>	
3	Whether A&H center end investigation required, if yes, the action taken for the same	No

**CONCLUSION (clearly mention whether complaint has been established or not):**

Complainant has submitted only a rough estimate dt 25.4.2023 (**Rs. 29829 inclusive GST of Rs.1524**) for the purchase of jewelry since jeweler has not issued any tax invoice as informed, but shared UPI transaction details by the complainant for the amount of **Rs 29000** which is less than the rough estimate, may not be considered as legal instrument of sale as per our "first point of sale" definition. However, CMED is hereby requested to bring to the notice of the GST department about the non - issuance of tax invoice bill by the trader.

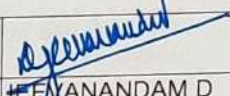
Ref to different indication of PIN CODE for "NEELANGARAI" in GST and our Certificate for which DA report (Annex 5) already issued with an advice to inform the correct pin code along with district. But now, it has been ascertained that the location of jeweler shop situated within the **jurisdiction of Chennai District only (one of the notified District for sale of hallmarked jewel)** as per the information retrieved from the State Govt of Tamil Nadu Department webpage (<https://tnlandsurvey.tn.gov.in/>) screenshot attached herewith. (Annex 3)

The complaint has been received against HM/C 6790357730, having GSTIN: 33ABWFM7536Q1Z7 (**Date of issue of certificate: 24/04/2023**, comprising four partners - RATNARAM VORARAM, FULIDEVI, PRATAPRAM, JAMUNA) for the shop outlet address ie MAHALAKSHMI JEWELLERS, 3/146, EAST COAST ROAD, NEELANKARAI, CHENNAI. It has been noted that another hallmarking jeweler registration also exists for the same outlet address but with different number of certificate of registration i.e. 6790185222 and upon the checking the details from manakonline portal, wherein registered for sale of hallmarked jewelry has been in association with different GSTIN: 33AAAHN0846H1ZI (**Date of issue of Certificate: 20/09/2017 but cancelled on 1.8.2023**) issued under category "Hindu Undivided family" and Narayanalp , as Proprietor. (PI see Annex 4)

These findings cannot be set aside as both the entities mentioned as above might have probably involved with a intention to get benefit from the certain exemptions like a jeweler with annual turnover of less than Rs. 40 lakhs may sell hallmarked jewelry in the districts under mandatory hallmarking, provided he has a certificate of registration from BIS, as QCO has been made effective from 1.4.2023 in the districts as per Gazette notification.

**5. RECOMMENDATIONS:**

In view of above investigation findings, it is recommended to depute a team of officers for further investigation and enforcement raid, if deemed fit, before closure of complaint.

Signature	
Name	JEEVANANDAM D
Designation	Sc D & Jt Director, Chennai Branch Office



भारतीय मानक ब्यूरो  
Bureau of Indian Standards

Chennai Branch Office - I

ANNEX - 1

ADDRESS: CIT CAMPUS IV CROSS ROAD  
CHENNAI TAMIL NADU 600113  
PHONE: 044-22352315, 22351584  
FAX: 04422350087  
E-MAIL: cnbo1@bis.gov.in  
Web : <https://bis.gov.in/>

Certificate of Registration for Selling Articles with Hallmark

Certificate No HM/C-6790357730

1. By virtue of the powers conferred on it by the Bureau of Indian Standards Act, 2016 (11 of 2016), the Bureau hereby grants to


MAHALAKSHMI JEWELLERS

3/146, East Coast Road, Neelangarai, Tiruvanmiyur

Chennai Tamil Nadu

600041

Certificate for using Hallmark set out in the first column of the Schedule here to, upon the article, set out in the second column of the said Schedule, and selling of hallmarked article from the sales outlet to which the Certificate is being granted to. The articles shall be hallmarked only by Assaying and Hallmarking centre recognised by the Bureau of Indian Standards (BIS) after verification of conformity to the Indian Standard as set out in the third column of the said Schedule.

Hallmark (1)	Article (2)	Indian Standards (3)
	Gold Jewellery and Artefacts	IS 1417 : 2016 Gold and Gold Alloys, Jewellery/Artefacts - Fineness and Marking

This Certificate shall operate in accordance with the provisions laid down in Bureau of Indian Standards Act, 2016 Bureau of Indian Standards Rules 2018 , Bureau of Indian Standards Hallmarking Regulations, 2018 and guidelines for conformity assessment scheme issued thereunder.

3. This Certificate shall be valid from Twenty Four April Two Thousand Twenty Three

Signed, Sealed and Dated this Twenty Four April Two Thousand Twenty Three

*[Handwritten Signature]*  
28823



for BUREAU OF INDIAN STANDARDS

Head Branch

CNBO



ANNEX - 2

Government of India  
Form GST REG-06  
[See Rule 10(1)]

Registration Certificate

Registration Number : 33ABWFM7536Q1Z7

1.	Legal Name	MAHALAKSHMI JEWELLERS			
2.	Trade Name, if any	MAHALAKSHMI JEWELLERS			
3.	Additional trade names, if any				
4.	Constitution of Business	Partnership			
5.	Address of Principal Place of Business	3/146, East Coast Road, Neelangarai, Chennai, Chennai, Tamil Nadu, 600115			
6.	Date of Liability				
7.	Period of Validity	From	24/04/2023	To	Not Applicable
8.	Type of Registration	Regular			
9.	Particulars of Approving	Centre			
Signature		Signature valid Digitally signed by DS GOODS AND SERVICES TAX NETWORK 07 Date: 2023.04.24 14:46:06 IST			
Name		Vivekanandaraja Chelliah			
Designation		Superintendent			
Jurisdictional Office		SHOLINGANALLUR			
Date of issue of Certificate		24/04/2023			
Note: The registration certificate is required to be prominently displayed at all places of business in the State.					

This is a system generated digitally signed Registration Certificate issued based on the approval of application granted on 24/04/2023 by the jurisdictional authority.





Goods and Services Tax Identification Number: 33ABWFM7536Q1Z7

Details of Additional Place of Business(s)

Legal Name	MAHALAKSHMI JEWELLERS
Trade Name, if any	MAHALAKSHMI JEWELLERS

Total Number of Additional Places of Business in the State 0

Goods and Services Tax





Goods and Services Tax Identification Number: 33ABWFM7536Q1Z7

Legal Name MAHALAKSHMI JEWELLERS  
Trade Name, if any MAHALAKSHMI JEWELLERS

Details of Managing / Authorized Partners

1		Name	RATNARAM VORARAM
		Designation/Status	PARTNER
		Resident of State	Tamil Nadu
2		Name	FULIDEVI
		Designation/Status	PARTNER
		Resident of State	Tamil Nadu
3		Name	PRATAPRAM
		Designation/Status	PARTNER
		Resident of State	Tamil Nadu
4		Name	JAMUNA
		Designation/Status	PARTNER
		Resident of State	Tamil Nadu







Search Result based on GSTIN/IN : 33AAAHHN0846H1Z1

Legal Name of Business  
NARAYANLAL AND SONS

ANNEX-4

CANCELLED 'GSTR No FOR THE \*

Trade Name

MAHALAKSHMI JEWELLERS

Effective Date of registration  
01/07/2017

Constitution of Business

Hindu Undivided Family

GSTIN / UIN Status

Cancelled on application of Taxpayer  
(Effective from 01/08/2023)

Taxpayer Type

Regular

Administrative Office

(JURISDICTION - STATE)  
State - Tamil Nadu  
Division - CHENNAI SOUTH  
Zone - South-III  
Circle - SHOLINGANALLUR

Other Office

(JURISDICTION - CENTER)  
Commissionerate - CHENNAI-NORTH  
Division - MYLAPORE  
Range - RANGE I

\*

Principal Place of Business

3/146, EAST COAST ROAD, NEELANGARAI,  
Chennai, Tamil Nadu, 6000041

Whether Aadhaar Authenticated?

Yes

(On 26/01/2021)

Bureau of Indian Standards  
CHENNAI BRANCH OFFICE  
(Discrepancy-cum-Advisory Report)

Name of Applicant/Licensee(Registered Jeweller): **MAHALAKSHMI JEWELLERS**

~~CMA~~ - or ~~CML~~ - HM/C - 6790357730

CML valid upto : NA

IS No :1417 : 2016

Nature of inspection: others - Complaint Investigation  
(verification/surveillance/others)

Product : **GOLD JEWELLERY / ARTEFACTS**

Date(s) of visit : 28.08.2023

Sr.No	Discrepancies/Advices rendered	Clause with IS or any other reference
1.	<p>Ref to GST Reg No : 33ABWFM7536Q1Z7 having period of validity from 24/04/2023 , the address has been mentioned as 3/146, East Coast Road, Neelangarai, Chennai, Tamilnadu <b>600 115</b>, whereas in our certificate of registration for selling articles with Hallmark bearing certificate no : HM/C - 6790357730 , the pincode is <b>600 041</b>, <b>needs clarification of different pincode indication for the same address , and to furnish the information of shop location of jurisdiction district.</b></p>	
2.	<p>Magnifying glass was made available and weighing balance was also available . Certificate of registration was found displayed but other display requirements as stipulated as per S.No 3.1 in our guidelines ref HM/Jeweller/Guidelines /2 November 2021 in line with clause 5 (15) under terms and conditions of certificate of registration of Bureau of Indian Standards (Hallmarking) Regulations, 2018 has not been ensured.</p>	
3.	<p>No tax invoice for the month of April 2023 has been submitted, since GST registration has been ensured in the last week of April 2023 only as informed, needs documentary evidence</p>	
4.	<p>The available bills issued in the month of May, June, July and Aug 2023 has been mentioned with hallmarking charges but against which hallmarking charges of Rs.45 has not been found indicated as stipulated in clause 5 (11) of terms and conditions of certificate of registration of Bureau of Indian Standards (Hallmarking ) Regulations,2018</p>	
5.	<p>You are also advised to confirm that rough estimate dt 25.4.2023 for the amount Rs 29000 issued by you only, towards sale of gold <sup>article jewelry</sup> and to submit the corresponding tax invoice</p>	

Comments/ agreed action (by Applicant/Licensee)

I have fully explained the contents of this report

Signature

Name : **JEEVANANDAM D**

Designation : **Scientist-D**

(Bureau of Indian Standards Representative)

Note: It is advised that a copy of this report be enclosed by the firm in the licence/applicant file for necessary follow up actions and future reference.

i) I have fully understood the contents of this report this report

ii) Confirmation of the actions on discrepancy-cum - advisory shall be made to the Bureau of Indian Standards within            days.

Signature

Name : **VERARAM**

Designation (**partner**)

(Firm's representative)

Received Copy

*(Signature)*

28.08.2023

## TAX INVOICE

**MAHALAKSHMI JEWELLERS**  
 146, East Coast Road  
 Kelambakkam, Chennai - 600115.  
 Phone No: 044-24494188  
 GSTIN : 33ABWFM7536Q1Z7  
 State : TAMIL NADU CODE : 33  
 Hallmark REG No : HMC-6790357730

Customer Sale  
 State : Tamil Nadu Code : 33

Bill No : MJ/23-24/011  
 DATE : 9-5-2023

TODAY RATE  
 22K : 5,717.00  
 18K : 0.00  
 SILVER : 82.70

Description of Goods	HSN	Weight	Rate	Wastage	M.C	Disc.	Amount
22K (916) GOLD JEWELLERY	7113	0.750	5,717.00	14 %			4,889.00
Primary Batch							73.00
OUTPUT TAX - CGST@ 1.50%							73.00
OUTPUT TAX - SGST@ 1.50%							
HALLMARK CHARGES							
OUTPUT TAX - SGST @ 9%							
OUTPUT TAX - CGST @ 9%							
Round Off							
CARD RECEIPT			3,200.00				
CARD RECEIPT			1,000.00				
CASH RECEIPT			835.00				
<b>TOTAL</b>		<b>0.750</b>					<b>5,035.00</b>

**Amount Chargeable in Words :**  
 INR Five Thousand Thirty Five Only.

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
7113	4,889.00	1.50%	73.00	1.50%	73.00	146.00
999799		9%		9%		
<b>Total</b>	<b>4,889.00</b>		<b>73.00</b>		<b>73.00</b>	<b>146.00</b>

E. & O.E

Company's PAN : ABWFM7536Q

Declaration

We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for MAHALAKSHMI JEWELLERS

*(Signature)*

Authorised Signatory

This is a Computer Generated Invoice

*(Signature)*  
28/5/23

# TAX INVOICE

**MAHALAKSHMI JEWELLERS**  
 East Coast Road  
 Mangarai, Chennai - 600115.  
 Phone No: 044-24494188  
 TIN : 33ABWFM7536Q1Z7  
 TAMIL NADU CODE : 33  
 REG No : HM/C-6790357730

Customer Sale  
 State : Tamil Nadu Code : 33

Bill No : MJ/23-24/054  
 DATE : 1-6-2023  
 TODAY RATE  
 22K : 5,620.00  
 18K : 0.00  
 SILVER : 77.60

Description of Goods	HSN	Weight	Rate	Wastage	M.C	Disc.	Amount
916) GOLD JEWELLERY	7113	0.900	5,620.00	12 %			5,665.00
Primary Batch							
PUT TAX - CGST@ 1.50%							85.00
PUT TAX - SGST@ 1.50%							85.00
MARK CHARGES							
PUT TAX - SGST @ 9%							
PUT TAX - CGST @ 9%							
Round Off							
RECEIPT 3,500.00							
RECEIPT 2,000.00							
RECEIPT 335.00							
<b>TOTAL</b>		<b>0.900</b>					<b>5,835.00</b>

Amount Chargeable in Words :  
 R Five Thousand Eight Hundred Thirty Five Only.

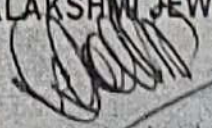
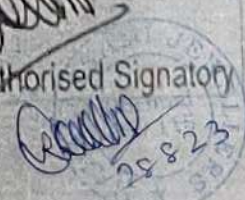
HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
99	5,665.00	1.50%	85.00	1.50%	85.00	170.00
		9%		9%		
<b>Total</b>	<b>5,665.00</b>		<b>85.00</b>		<b>85.00</b>	<b>170.00</b>

E & O E

Buyer's PAN : **ABWFM7536Q**

I declare that this invoice shows the price of the goods described and all particulars are true and correct.

for MAHALAKSHMI JEWELLERS

  
 Authorised Signatory  


This is a Computer Generated Invoice

# TAX INVOICE

**MAHALAKSHMI JEWELLERS**  
 East Coast Road  
 Mangarai, Chennai -600115  
 Phone No: 044-24494188  
 PIN : 33ABWFM7536Q1Z7  
 STATE : TAMIL NADU CODE : 33  
 REG No : HM/C-6790357730

**Customer Sale**

State : Tamil Nadu Code : 33

Bill No : MJ/23-24/138  
 DATE : 5-7-2023

**TODAY RATE**  
 22K : 5,460.00  
 18K : 0.00  
 SILVER : 75.80

Description of Goods	HSN	Weight	Rate	Wastage	M.C	Disc.	Amount
15 GOLD JEWELLERY (NON HUID)	7113	1.800	5,460.00	15 %			11,300.00
TPUT TAX - CGST @ 1.50%							170.00
TPUT TAX - SGST @ 1.50%							170.00
LLMARK CHARGES							
TPUT TAX - SGST @ 9%							
TPUT TAX - CGST @ 9%							
<i>Round Off</i>							
RD RECEIPT 5,800.00							
RD RECEIPT 1,600.00							
SH RECEIPT 4,240.00							
<b>TOTAL</b>		<b>1.800</b>					<b>11,640.00</b>

Amount Chargeable in Words :  
 INR Eleven Thousand Six Hundred Forty Only.

HSN/SAC	Taxable Value	Central Tax		State Tax		Total Tax Amount
		Rate	Amount	Rate	Amount	
113 99799	11,300.00	1.50%	170.00	1.50%	170.00	340.00
<b>Total</b>	<b>11,300.00</b>		<b>170.00</b>		<b>170.00</b>	<b>340.00</b>


E. & O.E

Company's PAN : **ABWFM7536Q**

**Declaration**  
 We declare that this invoice shows the actual price of the goods described and that all particulars are true and correct.

for MAHALAKSHMI JEWELLERS  
  
 Authorized Signatory

This is a Computer Generated Invoice

  
 28/8/23

# MAHALAKSHMI JEWELLERS

3/146, East Coast Road, Neelankarai, Chennai -600115., PhoneNo: 044-24494188  
Contact No. : 044-24494188

GSTIN: 33ABWFM7536Q1Z7  
CIN : HM/C-6790357730

Mani.G N  
Neelankarai

Bill. No. : MJ/23-24/342  
Date : 27-08-2023

## Tax Invoice

S.No	DESCRIPTION	Purity	HUID	HSN	GROSS WT.	NET WT.	V.A	RATE	A.C	AMOUNT	
1	22K (916) GOLD JEWELLERY	91.60	Q21w96	7113	7.970	7.970	14 %	5,480.00		49,007.00	
TOTAL : 1 Item(s)					7.970	7.970				49,007.00	
										OUTPUT TAX - CGST@ 1.50%	735.00
										OUTPUT TAX - SGST @ 1.50%	735.00
										HALLMARK CHARGES	
										OUTPUT TAX - SGST @ 9%	
										OUTPUT TAX - CGST @ 9%	
										Round Off	
										<b>Total</b>	<b>50,477.00</b>
<b>OLD EXCHANGE</b>											
OLD GOLD ORNAMENTS			7.660		5,480.000					41,977.00	
Total			7.660							41,977.00	
										Cash	8,500.00

( INR Eight Thousand Five Hundred Only.)

Customer's Signature

  
for MAHALAKSHMI JEWELLERS



# Swarna Shilpi Jewellers (Chennai) Pvt Ltd

61, NSC Bose Road, Sowcarpet, (Opp : Veerapan Street), Chennai - 600 001.

TAX INVOICE CUM DELIVERY CHALLAN

e-Invoice



IRN : 67b1b06179dd4b42e4684fb8adce1f1db6d8406-f2e3e9c15e7f9c4b0042b3a1f  
Ack No. : 152315338139648  
Ack Date : 8-Aug-23

Consignee (Ship to) <b>MAHALAKSHMI JEWELLERS (NEELANGARAI)</b> 3/146, EAST COAST ROAD, NEELANGARAI, CHENNAI-600115 GSTIN/UID : 33ABWFM7536Q1Z7 State Name : Tamil Nadu, Code : 33		Invoice No. <b>SA1622/2023-24</b>	Dated <b>8-Aug-23</b>
Buyer (Bill to) <b>MAHALAKSHMI JEWELLERS (NEELANGARAI)</b> 3/146, EAST COAST ROAD, NEELANGARAI, CHENNAI-600115 GSTIN/UID : 33ABWFM7536Q1Z7 State Name : Tamil Nadu, Code : 33 Place of Supply : Tamil Nadu		Delivery Note	Mode/Terms of Payment <b>RTGS</b>
		Reference No. & Date.	Other References
		Buyer's Order No.	Dated
		Dispatch Doc No.	Delivery Note Date
		Dispatched through	Destination
Company's Bank Details A/c No : 05300200001282 Bank Name : BANK OF BARODA IFSC Code : BARB0SOWCAR Branch : SOWCARPET, CHENNAI.			

Sl No.	Description of Goods	HSN/SAC	Quantity		Rate	per	Amount
			Gross Wt	Nett Wt			
1	<b>22 Ct Gold Ornaments</b>	711319	142.950 GRAM	142.950 GRAM	5,427.93	GRAM	<b>7,75,923.10</b>
	SGST @ 1.50 % OUTPUT TAX				1.50 %		11,638.85
	CGST @ 1.50 % OUTPUT TAX				1.50 %		11,638.85
	TCS Payable @ 0.10%						799.00
	<b>ROUND OFF</b>						0.20
	<i>RTWJ</i>						
	<b>Total</b>		<b>142.950 GRAM</b>	<b>142.950 GRAM</b>			<b>₹ 8,00,000.00</b>

E & O E

Amount Chargeable (in words)

**Indian Rupees Eight Lakh Only**

HSN/SAC	Taxable Value	CGST		SGST/UTGST		Total Tax Amount
		Rate	Amount	Rate	Amount	
711319	7,75,923.10	1.50%	11,638.85	1.50%	11,638.85	23,277.70
<b>Total</b>	<b>7,75,923.10</b>		<b>11,638.85</b>		<b>11,638.85</b>	<b>23,277.70</b>

Tax Amount (in words) : **Indian Rupees Twenty Three Thousand Two Hundred Seventy Seven and Seventy paise Only**

Remarks: BEING GOODS SALES AS PER INVOICE NO. : SA1622 (GOODS HALLMARKED 21 PCS)

Company's PAN : **ABDCS4450P**  
GST No : **33ABDCS4450P1Z1**  
CIN : **U74999TN2020PTC134464**  
Buyer PAN No : **ABWFM7536Q**

Declaration  
BIS CERTIFICATE NO: HM/C-6790104523.  
Rate is inclusive of all value additions like making charges, hallmark charges etc.

Customer's Seal and Signature

*P. Gurusamy*

for SWARNA SHILPI JEWELLERS (CHENNAI) PVT LTD

Authorised Signatory

SUBJECT TO CHENNAI JURISDICTION

This is a Computer Generated Invoice

*28823*



1	chain	22K916	TXM685	23.82
2	chain	22K916	KVLRTH	24.06
3	chain	22K916	QDUTJ9	12.08
4	chain	22K916	789BZ3	12.42
5	chain	22K916	PHYHVJ	12.07
6	chain	22K916	ELLBFP	16.09
7	chain	22K916	EANC82	12.13
8	Earrings	22K916	M1WN94	1.86
9	Earrings	22K916	LBPERE	1.87
10	Earrings	22K916	JHTS6	2.01
11	Earrings	22K916	1HQGTZ	2.01
12	Earrings	22K916	B7UIIT	2
13	Earrings	22K916	WTZJJ3	2
14	Earrings	22K916	QVEH44	1.96
15	Earrings	22K916	B84HNE	1.96
16	mix	22K916	VWQMHJ	4.05
17	mix	22K916	RJSIVK	3.8
18	mix	22K916	YFQN6Y	2.57
19	mix	22K916	YIE1L4	3.44
20	mix	22K916	WI3GWA	1.95
21	mix	22K916	R2VJJ2	3.9

*Handwritten signature*  
28.8.23

