Checklist for GST

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EXPERT's Column

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The Gujarat Sales Tax Bar Association (2021-2023) and Member of Indirect Tax Task Force:- The Gujarat Chamber Of Commerce And Industry (2022-2023). He is an accredited GST trainer from the National Academy of Customs, Excise & Narcotics, Faridabad. He has delivered lectures on GST at various trade forums, professional associations and also at departmental outreach programmes. He has also participated in various GST discussions in the print and electronic media.

Composition Scheme

Opting into or opting out Composition till 31.03.2024 for FY 2024-2025 for those whose turnovers are below 1.5 crores.

QRMP Scheme

Taxpayers having Turnover below Rs. 5 Crores shall have an option to select the frequency of GST return i.e., opting into / opting out QRMP Scheme filing for FY 2024-2025 till 30.04.2024.

Letter of Undertaking [LUT]

All the exporters or who supplies goods or services to SEZ without payment of GST should apply for LUT in form GST RFD 11 for FY 2024-2025 before 31.03.2024.

E-Invoice

Businesses with an annual aggregate turnover of more than Rs.5 crore, as calculated in any preceding financial year from 2017-18 up to 2023-24, must begin generating e-invoices.

Mandatory of mentioning HSN code in GSTR 1, E way bill and E Invoice as specified below:

Sr. No.	Aggregate Turnover	Digits of HSN Code
1.	Less than or equal to Rs. 5 Crore	4
2.	More than Rs. 5 Crore	6
3.	In case of Export of Goods/Service	8

Invoice Series

A new billing series for FY 2024-2025 W.E.F 01.04.2024 for all supplies including Credit notes, Debit notes, Delivery Challans, Job work, etc. Such series may contain alphabets, numerals & special character "-" and "/" but not exceeding 16 characters.

For Example: - GST/001/24-25, DC/001/24-25, JW/001/24-25, etc.

GST Refund

Refund can be applied within 2 years from the date of filing of GSTR 3B of respective month. If pending, do file refund application.

Self-Invoicing under Reverse Charge Mechanism [RCM]

Maintenance of self-invoice or payment voucher in case of RCM tax. This seems to be an ignored act where in, it is required to issue self-invoices and payment vouchers.

Expenses to check in RCM:

- Renting of Residential Property
- Security Service
- Cab renting Service
- Import of Service
- Advocate Service
- Goods Transport Agency [GTA]
- Services from Government
- Sponsorship Expense

If not paid till now then pay in March 2024 return.

Reconcile the Turnover

Prepare and reconcile the turnover as reported in GSTR 1/GSTR 3B with books of accounts for FY 2023-24.

Income need to check on Supply, whether GST paid or not:

- Sale of fixed asset or sale of car
- Rent on Commercial property received
- Freight charged by Supplier on Goods sold Commission Income earned
- Purchase return entered as "Sales" and charge GST as an "Outward tax" wrongly.

If any such cases, then rectify such mistakes in March 2024 return

Reconciliation of Outward liability between GSTR 1 and GSTR 3B and books

Compile and reconcile the amount of taxes paid in GSTR 1 and GSTR 3B filed during the FY 2023-24 with books of accounts and pay the tax if there is any shortfall vide filing DRC 03 to avoid the litigation and penalty.

Reconcile the Input Tax Credit [ITC]

Prepare the yearly reconciliation of ITC accounted in books and ITC availed in GSTR 3B during the FY 2023-24 and reconcile the same with GSTR 2B/2A.

If transactions are not populated in GSTR 2B/2A, the taxpayer should follow up with suppliers to furnish/report transactions in their GSTR 1 with payment of taxes in GSTR 3B. Further if ITC has been availed and the transactions not reflected in GSTR 2B then ITC should be reversed.

Things need to be check on ITC side:

Reversal of ineligible ITC: Identify the ineligible ITC u/r 42,43, etc. (Blocked credit/ ITC on exempt supplies) already availed in GSTR 3B of the FY 2023-24 and reverse/pay the same along with interest thereon to avoid the litigation and demand of interest & penalty in future. Further, note that no interest leviable on reversal of wrongly availed credit but not utilized.

Reversal of ITC if Payment not done to suppliers within 180 days: Prepare and Review that any payment to suppliers is not pending beyond 180 days from the date of issuance of supplier's invoice to avoid reversal of ITC u/s 16(2).

If any such cases, then rectify such mistakes in March 2024 return

ITC 4 – For Goods sent on Job work

If pending for 23-24 or Earlier year, file As soon as possible.
The frequency of filing the ITC-04 form is as below:
1) Turn over exceed 5 Crores Rs. Then file return => Half-yearly
2) Turn over below 5 Crores Rs. Then file return => Yearly

Miscellaneous Points

Register New Branches/Godown, Additional place of Business in the state within 15 days from the date of the documentation.

Update Aadhaar of Authorised Signatory.

Accept the TCS Credit received & file the TCS return.

All registered taxpayers under GST are required to display the GST registration certificate at their place of business and additional place. He is also required to display GSTIN, Trade Name, Address on its name board at its principal place of business and additional place of business as mentioned in its registration certificate.

As per DGFT Notification 58/2015-20 dated 12th February 2021, Import Export Code (IEC) is required to be renewed/updated/corrected once a year from April to June. Please submit revised details of the Import Export Code (IEC), if any, otherwise, confirm to update current details on or before 20.06.2024.

Note: Due date is 30.06.2024. Only for Import Export Code (IEC) holders.

(The views expressed in this column are of the author and not that of Cotton Association of India)

Indian Cotton Value Differences

Value Differences of Indian cotton arrived at the meeting of Value Difference Committee of Cotton Association of India held on 27th February 2024

(Figures in Rs./ Candy)

Sr. No.	Parameters	Grade				Staple				Micronaire	
		Premium		Discounts		Premium		Discounts		**Micronaire**	
		Grade	Premium Amount	Grade	Discount Amount	Staple	Premium Amount	Staple	Discount Amount	Micronaire	Discount
1	P/H/R	Superfine	+5000	Fully Good	-3000						
	ICS-101										
	(Staple length: Below 22mm)		(7.66)		(4.59)						
	Micronaire : 5.0 – 7.0	Extra S. Fine	+9000	Good	-4000						
	(Grade : Fine) Trash – 4% Strength/GPT - 15		(13.78)		(6.12)						
2	P/H/R	Superfine	+5000	Fully Good	-3000						
	ICS-201 (SG)										
	(Staple length: Below 22mm)		(7.66)		(4.59)						
	Micronaire : 5.0 – 7.0	Extra S. Fine	+9000	Good	-4000						
	(Grade : Fine) Trash – 4.5% Strength/GPT 15		(13.78)		(6.12)						
3	GUJ	Superfine	N.A.	Fully Good	-900	23	+1200	21	-800		
	ICS-102										
	(Staple length: 22mm)				(1.38)		(1.84)		(1.22)		
	Micronaire 4.0 - 6.0										
	(Grade : Fine)	Extra S. Fine	N.A.	Good	-1200						
	Trash – 13% Strength/ GPT 20				(1.84)						
4	KAR	Superfine	N.A.	Fully Good	-1200	23	+800	21	-800		
	ICS-103										
	(Staple length 22mm)				(1.84)		(1.22)		(1.22)		
	Micronaire 4.5 - 6.0										
	(Grade : Fine)	Extra S. Fine	N.A.	Good	-1500						
	Trash – 6% Strength/GPT 21				(2.30)						
5	M/M(P)	Superfine	+1000	Fully Good	-1000	24	+1000	22	-1000		
	ICS-104										
	(Staple length 23mm)		(1.53)		(1.53)		(1.53)		(1.53)		
	Micronaire 4.5 - 7.0	Extra S. Fine	N.A.	Good	-1200						
	(Grade : Fine)										
	Trash – 4% Strength/GPT 22				(1.84)						
6	P/H/R (U)	Superfine	+1000	Fully Good	-1000	28	+500	26	-800	3.0 - 3.2	-800
	ICS-202 (SG)										
	(Staple length 27mm)		(1.53)		(1.53)		(0.77)		(1.22)		(1.22)
	Micronaire 3.5 - 4.9	Extra S. Fine	N.A.	Good	-1300					3.3 -3.4	-400
	(Grade: Fine)										
	Trash – 4.5% Strength/GPT 26				(1.99)						(0.61)
7	M/M(P)/SA/TL	Superfine	N.A.	Fully Good	N.A.			25	N.A.	2.7 - 2.9	N.A.
	ICS-105										
	(Staple length 26mm)										
	Micronaire 3.0 - 3.4										
	(Grade: Fine)	Extra S. Fine	N.A.	Good	N.A.						
	Trash – 4% Strength/GPT 25										

Sr. No.	Parameters	Grade				Staple				Micronaire	
		Premium		Discounts		Premium		Discounts			
		Grade	Premium Amount	Grade	Discount Amount	Staple	Premium Amount	Staple	Discount Amount	Micronaire	Discount
8	P/H/R (U)	Superfine	+1000	Fully Good	-1000			26	-800	3.0 - 3.2	-800
	ICS-105										
	(Staple length 27mm)		(1.53)		(1.53)				(1.22)		(1.22)
	Micronaire 3.5 - 4.9	Extra S. Fine	N.A.	Good	-1300					3.3 -3.4	-400
	(Grade : Fine) Trash – 4% Strength/GPT 26				(1.99)						(0.61)
9	M/M(P) /SA/TL/G ICS-105	Superfine	N.A.	Fully Good	-700	28	+1000			2.7 - 2.9	-500
	(Staple length 27mm)										
	Micronaire 3.0 - 3.4				(1.07)		(1.53)				(0.77)
	(Grade: Fine)	Extra S. Fine	N.A.	Good	-900						
	Trash – 4% Strength/GPT 25				(1.38)						
10	M/M(P)/SA/TL	Superfine	+700	Fully Good	-800						
	ICS-105										
	(Staple length 27mm)		(1.07)		(1.22)						
	Micronaire 3.5 - 4.9	Extra S. Fine	N.A.	Good	-1000						
	(Grade:Fine) Trash – 3.5%										
	Strength/GPT 26				(1.53)						
11	P/H/R (U)	Superfine	+1000	Fully Good	-1000	29	N.A.			3.0 - 3.2	-800
	ICS-105										
	(Staple length 28mm)		(1.53)		(1.53)						(1.22)
	Micronaire 3.5 - 4.9	Extra S. Fine	N.A.	Good	-1300					3.3 -3.4	-400
	(Grade:Fine)										
	Trash – 4%				(1.99)						(0.61)
	Strength/GPT 27										
12	M/M(P)	Superfine	+700	Fully Good	-700					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 28mm)		(1.07)		(1.07)						(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	N.A.	Good	-1000 (1.53)					3.3 - 3.4	-800 (1.22)
	(Grade:Fine) Trash – 3.5% Strength/GPT 27									3.5 – 3.6	-400 (0.61)
13	SA/TL/K	Superfine	+700	Fully Good	-700					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 28mm)		(1.07)		(1.07)						(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	N.A.	Good	-1000 (1.53)					3.3 - 3.4	-800 (1.22)
	(Grade:Fine) Trash – 3.5% Strength/GPT 27									3.5 – 3.6	-400 (0.61)
14	GUJ	Superfine	+700	Fully Good	-700			27	-1500	3.0 - 3.2	-1200
	ICS-105										
	(Staple length 28mm)		(1.07)		(1.07)				(2.30)		(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	N.A.	Good	-1000 (1.53)					3.3 - 3.4	-800 (1.22)
	(Grade:Fine)										
	Trash – 3% Strength/GPT 27									3.5 – 3.6	-400 (0.61)
15	R (L)	Superfine	+1000	Fully Good	-1100			28	-1500	3.0 - 3.2	-1200
	ICS-105										
	(Staple length 29mm)		(1.53)		(1.68)				(2.30)		(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	N.A.	Good	-1300					3.3 - 3.4	-800 (1.22)
	(Grade:Fine)										
	Trash – 3.5% Strength/ GPT 28				(1.99)					3.5 – 3.6	-400 (0.61)

Sr. No.	Parameters	Grade				Staple				Micronaire	
		Premium		Discounts		Premium		Discounts			
		Grade	Premium Amount	Grade	Discount Amount	Staple	Premium Amount	Staple	Discount Amount	Micronaire	Discount
16	M/M(P)	Superfine	+500	Fully Good	-700					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 29mm)		(0.77)		(1.07)						(1.84)
	Micronaire 3.7 – 4.5										
	(Grade:Fine)	Extra S. Fine	+800	Good	-1000					3.3 - 3.4	-800 (1.22)
	Trash–3.5%Strength/GPT28		(1.22)		(1.53)					3.5 – 3.6	-400 (0.61)
17	SA/TL/K	Superfine	+500	Fully Good	-700					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 29mm)		(0.77)		(1.07)						(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	+800 (1.22)	Good	-1000					3.3 - 3.4	-800 (1.22)
	(Grade:Fine)				(1.53)						
	Trash – 3% Strength/GPT 28									3.5 – 3.6	-400 (0.61)
18	GUJ	Superfine	+500	Fully Good	-700	30	+1000			3.0 - 3.2	-1200
	ICS-105										
	(Staple length 29mm)		(0.77)		(1.07)		(1.53)				(1.84)
	Micronaire 3.7 – 4.5										
	(Grade:Fine)	Extra S. Fine	+800 (1.22)	Good	-1000 (1.53)					3.3 - 3.4	-800 (1.22)
	Trash – 3% Strength/GPT 28									3.5 – 3.6	-400 (0.61)
19	M/M(P)	Superfine	+500	Fully Good	-1000					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 30mm)		(0.77)		(1.53)						(1.84)
	Micronaire 3.7 – 4.5 (Grade:Fine)	Extra S. Fine	+800	Good	-1200					3.3 - 3.4	-800 (1.22)
	Trash–3.5%Strength/GPT29		(1.22)		(1.84)					3.5 -.3.6	-400 (0.61)
20	SA/TL/K/O	Superfine	+500	Fully Good	-1000					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 30mm)		(0.77)		(1.53)						(1.84)
	Micronaire 3.7 – 4.5										
	(Grade:Fine)	Extra S. Fine	+800	Good	-1200					3.3 - 3.4	-800 (1.22)
	Trash – 3% Strength/GPT 29		(1.22)		(1.84)					3.5 -.3.6	-400 (0.61)
21	M/M(P)	Superfine	+700	Fully Good	-1000					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 31mm)		(1.07)		(1.53)						(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	+1000	Good	-1200					3.3 - 3.4	-800 (1.22)
	(Grade : Fine) Trash – 3% Strength/GPT 30		(1.53)		(1.84)					3.5 -.3.6	-400 (0.61)
22	SA/TL/K/TN/O	Superfine	+700	Fully Good	-1000					3.0 - 3.2	-1200
	ICS-105										
	(Staple length 31mm)		(1.07)		(1.53)						(1.84)
	Micronaire 3.7 – 4.5	Extra S. Fine	+1000	Good	-1200					3.3 - 3.4	-800 (1.22)
	(Grade : Fine) Trash – 3% Strength/GPT 30		(1.53)		(1.84)					3.5 -3.6	-400 (0.61)

Sr. No.	Parameters	Grade				Staple				Micronaire	
		Premium		Discounts		Premium		Discounts			
		Grade	Premium Amount	Grade	Discount Amount	Staple	Premium Amount	Staple	Discount Amount	Micronaire	Discount
23	SA/TL/K/TN/O	Superfine	N.A.	Fully Good	N.A.			31	N.A.	3.0 - 3.2	N.A.
	ICS-106										
	(Staple length 32mm)										
	Micronaire 3.5 - 4.2	Extra S. Fine	N.A.	Good	N.A.					3.3 - 3.4	N.A.
	(Grade : Fine) Trash – 3% Strength/GPT 31										
24	M/M(P)	Superfine	+1500	Fully Good	-1000	35	+1500	33	-2000	2.5 - 2.7	-700
	ICS-107										
	(Staple length 34mm)		(2.30)		(1.53)		(2.30)		(3.06)		(1.07)
	Micronaire 2.8 - 3.7	Extra S. Fine	N.A.	Good	-1500	36	+3000				
	(Grade : Fine) Trash – 4% Strength/GPT 33				(2.30)		(4.59)				
25	K/TN	Superfine	+2000	Fully Good	-1000	35	+1500	33	-2000	2.5 - 2.7	-700
	ICS-107										
	(Staple length 34mm)		(3.06)		(1.53)		(2.30)		(3.06)		(1.07)
	Micronaire 2.8 - 3.7	Extra S. Fine	N.A.	Good	-1500	36	+3000				
	(Grade : Fine) Trash – 3.5% Strength/GPT 34				(2.30)		(4.59)				
26	M/M(P)	Superfine	+1500	Fully Good	-1000	36	+1500	34	-1500	2.5 - 2.7	-700
	ICS-107										
	(Staple length 35mm)		(2.30)		(1.53)		(2.30)		(2.30)		(1.07)
	Micronaire 2.8 - 3.7	Extra S. Fine	N.A.	Good	-1500						
	(Grade : Fine) Trash – 4% Strength/GPT 35				(2.30)						
27	K/TN	Superfine	+2000	Fully Good	-1000	36	+1500	34	-1500	2.5 - 2.7	-700
	ICS-107										
	(Staple length 35mm)		(3.06)		(1.53)		(2.30)		(2.30)		(1.07)
	Micronaire 2.8 - 3.7	Extra S. Fine	N.A.	Good	-1500						
	(Grade : Fine) Trash – 3.5% Strength/GPT 35				(2.30)						

Conversion factor – 653.07 based on the RBI closing exchange rate of 1 US $ = Rs.83.30 prevailing on 26th March 2024.

Figures in bracket denotes value difference in Cents per Lb.

Note :

(1) These Value Differences are applicable to domestic trade.

(2 The above differences are merely indicative in nature. Cotton Association of India gives no warranty as to the accuracy or completeness of information contained herein and accepts no legal responsibility howsoever arising in relation to such information.

(3) Premium and Discount mentioned in Indian Rupees above will remain constant for one month whereas the same mentioned in Cents per Lb. will vary as per the exchange rate fixed by the Reserve Bank of India.

COTTON ASSOCIATION OF INDIA

A CHILD'S CHILDHOOD IS FOR LEARNING
DON'T USE THEIR CHILDHOOD FOR EARNING
SAY NO TO CHILD LABOUR

COTTON
ASSOCIATION
OF INDIA
Established 1921
ISO 9001:2015

UPCOUNTRY SPOT RATES

(Rs./Qtl)

Sr. No.	Growth	Grade Standard	Grade	Staple	Micronaire	Gravimetric Trash	Strength /GPT	1st	2nd	3rd	4th	5th	6th
								Spot Rate (Upcountry) 2022-23 Crop April 2024					
4	KAR	ICS-103	Fine	22mm	4.5 – 6.0	6%	21	14791 (52600)	14875 (52900)	14763 (52500)	- -	- -	- -
								Spot Rate (Upcountry) 2023-24 Crop					
1	P/H/R	ICS-101	Fine	Below 22mm	5.0 – 7.0	4%	15	12654 (45000)	12766 (45400)	12766 (45400)	12598 (44800)	12513 (44500)	12513 (44500)
2	P/H/R (SG)	ICS-201	Fine	Below 22mm	5.0 – 7.0	4.5%	15	12823 (45600)	12935 (46000)	12935 (46000)	12766 (45400)	12682 (45100)	12682 (45100)
3	GUJ	ICS-102	Fine	22mm	4.0 – 6.0	13%	20	11557 (41100)	11642 (41400)	11473 (40800)	11304 (40200)	11135 (39600)	11107 (39500)
4	KAR	ICS-103	Fine	22mm	4.5 – 6.0	6%	21	- -	- -	- -	13666 (48600)	13582 (48300)	13554 (48200)
5	M/M (P)	ICS-104	Fine	23mm	4.5 – 7.0	4%	22	15635 (55600)	15719 (55900)	15607 (55500)	15550 (55300)	15466 (55000)	15466 (55000)
6	P/H/R (U) (SG)	ICS-202	Fine	27mm	3.5 – 4.9	4.5%	26	15860 (56400)	15888 (56500)	15888 (56500)	15775 (56100)	15719 (55900)	15719 (55900)
7	M/M(P)/ SA/TL	ICS-105	Fine	26mm	3.0 – 3.4	4%	25	- -	- -	- -	- -	- -	- -
8	P/H/R(U)	ICS-105	Fine	27mm	3.5 – 4.9	4%	26	16028 (57000)	16056 (57100)	16028 (57000)	15916 (56600)	15860 (56400)	15860 (56400)
9	M/M(P)/ SA/TL/G	ICS-105	Fine	27mm	3.0 – 3.4	4%	25	14679 (52200)	14763 (52500)	14763 (52500)	14763 (52500)	14763 (52500)	14763 (52500)
10	M/M(P)/ SA/TL	ICS-105	Fine	27mm	3.5 – 4.9	3.5%	26	15607 (55500)	15691 (55800)	15691 (55800)	15607 (55500)	15607 (55500)	15607 (55500)
11	P/H/R(U)	ICS-105	Fine	28mm	3.5 – 4.9	4%	27	16253 (57800)	16366 (58200)	16253 (57800)	16113 (57300)	16056 (57100)	16056 (57100)
12	M/M(P)	ICS-105	Fine	28mm	3.7 – 4.5	3.5%	27	16563 (58900)	16647 (59200)	16647 (59200)	16647 (59200)	16647 (59200)	16647 (59200)
13	SA/TL/K	ICS-105	Fine	28mm	3.7 – 4.5	3.5%	27	16619 (59100)	16703 (59400)	16703 (59400)	16703 (59400)	16703 (59400)	16703 (59400)
14	GUJ	ICS-105	Fine	28mm	3.7 – 4.5	3%	27	16788 (59700)	16872 (60000)	16816 (59800)	16731 (59500)	16703 (59400)	16703 (59400)
15	R(L)	ICS-105	Fine	29mm	3.7 – 4.5	3.5%	28	16647 (59200)	16731 (59500)	16647 (59200)	16619 (59100)	16591 (59000)	16591 (59000)
16	M/M(P)	ICS-105	Fine	29mm	3.7 – 4.5	3.5%	28	16956 (60300)	17041 (60600)	17041 (60600)	16984 (60400)	16984 (60400)	16984 (60400)
17	SA/TL/K	ICS-105	Fine	29mm	3.7 – 4.5	3%	28	16984 (60400)	17069 (60700)	17069 (60700)	17013 (60500)	17013 (60500)	17013 (60500)
18	GUJ	ICS-105	Fine	29mm	3.7 – 4.5	3%	28	17069 (60700)	17153 (61000)	17097 (60800)	17013 (60500)	16984 (60400)	16984 (60400)
19	M/M(P)	ICS-105	Fine	30mm	3.7 – 4.5	3.5%	29	17294 (61500)	17378 (61800)	17378 (61800)	17434 (62000)	17434 (62000)	17434 (62000)
20	SA/TL/K/O	ICS-105	Fine	30mm	3.7 – 4.5	3%	29	17322 (61600)	17406 (61900)	17406 (61900)	17462 (62100)	17462 (62100)	17462 (62100)
21	M/M(P)	ICS-105	Fine	31mm	3.7 – 4.5	3%	30	17575 (62500)	17631 (62700)	17716 (63000)	17716 (63000)	17716 (63000)	17716 (63000)
22	SA/TL/ K / TN/O	ICS-105	Fine	31mm	3.7 – 4.5	3%	30	17603 (62600)	17659 (62800)	17744 (63100)	17744 (63100)	17744 (63100)	17744 (63100)
23	SA/TL/K/ TN/O	ICS-106	Fine	32mm	3.5 – 4.2	3%	31	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)	N.A. (N.A.)
24	M/M(P)	ICS-107	Fine	34mm	2.8 - 3.7	4%	33	22355 (79500)	22355 (79500)	22355 (79500)	22355 (79500)	22355 (79500)	22355 (79500)
25	K/TN	ICS-107	Fine	34mm	2.8 - 3.7	3.5%	34	22777 (81000)	22777 (81000)	22777 (81000)	22777 (81000)	22777 (81000)	22777 (81000)
26	M/M(P)	ICS-107	Fine	35mm	2.8 - 3.7	4%	35	22777 (81000)	22777 (81000)	22777 (81000)	22777 (81000)	22777 (81000)	22777 (81000)
27	K/TN	ICS-107	Fine	35mm	2.8 - 3.7	3.5%	35	23199 (82500)	23199 (82500)	23199 (82500)	23199 (82500)	23199 (82500)	23199 (82500)

(Note: Figures in bracket indicate prices in Rs./Candy)