

**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI**

O.A. No. 622 of 2024

IN THE MATTER OF:

Varun Gulati

...Applicant

Versus

State of Haryana & Ors.

...Respondents

INDEX

S no.	Particulars	Page No.
1.	Objections to the report of the joint committee on behalf of Respondent No. 51, M/s Eurospa Terry Towel Pvt. Ltd.	1 – 5
2.	Supporting Affidavit	6 – 7
3.	<u>ANNEXURE R-1:</u> A copy of the HSPCB Show Cause Notice and the latest response to the HSPCB Show Cause Notice along with all the relevant annexures.	8 – 152
4.	Vakalatnama and Board Resolution	153 – 154
5.	Proof of Service	155

FILED THROUGH:

Sb

Archana Yadav

Shivani Chawla

[SIDDHARTH BATRA], [ARCHANA YADAV] [SHIVANI CHAWLA]

Chinmay

Rhythm

[CHINMAY DUBEY] & [RHYTHM KATYAL]

Advocates for Respondent No. 51- M/s Eurospa Terry Towel Pvt. Ltd..

8A, Sagar Apartments, 6-Tilak Marg,

New Delhi-110001.

Mob.: 9888884445

Date: 26.05.2025

E-mail: siddharth.batra@satramdass.com

Place: New Delhi

Phone: 011 4704 6111

**BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI**

O.A. No. 622 of 2024

IN THE MATTER OF:

Varun Gulati

...Applicant

Versus

State of Haryana & Ors.

...Respondents

**OBJECTIONS TO THE REPORT OF THE JOINT COMMITTEE ON
BEHALF OF RESPONDENT NO. 51, M/S EUROSPA TERRY
TOWEL PVT. LTD.**

MOST RESPECTFULLY SHOWETH:

1. That the present objections are being filed on behalf of M/s Eurospa Terry Towel Pvt. Ltd., the Respondent No. 51, in compliance with the direction dated 27.02.2025 passed by this Hon'ble Tribunal, wherein the recently impleaded industries in the Barhi Industrial Area matter were directed to file their objections to the Joint Committee Report dated 03.01.2025.
2. That at the outset, it is submitted that the observations in the Joint Committee Report (hereinafter "the Report") do not correctly reflect the compliance status of the Answering Respondent's unit. Certain findings in the Report appear to be based on assumptions and outdated

assessments, rendering them inconsistent with the Answering Respondent's current operational realities.

3. That the Answering Respondent is a medium-scale textile processor (bleaching / dyeing / printing of terry towels) operating from Plot No. 481, Phase-II, HSIIDC Industrial Estate, Barhi, District Sonapat, Haryana. The unit possesses valid Consents to Operate ("CTO") under the Water Act and Air Act upto 30.09.2029 and runs a full-fledged Effluent Treatment Plant ("ETP") in excess of the Primary ETP requirement.

4. **OBJECTIONS TO THE JOINT COMMITTEE REPORT:**

- 4.1. That the unit was jointly inspected by officials of CPCB and HSPCB on 13.08.2024. On the basis of that inspection a Show Cause Notice dated 02.01.2025 alleging (i) absence of effluent logbooks, (ii) dilution of effluent with fresh water, and (iii) abnormally low BOD at PETP inlet was issued by HSPCB. A comprehensive, point-wise reply dated 06.02.2025 along with supporting data was filed within the stipulated time. True copies of the Show Cause Notice and the reply (with enclosures) are collectively annexed herewith and marked **ANNEXURE R-1**.
- 4.2. That in the reply to the Show Cause Notice, the Answering Respondent submitted that electromagnetic flow-meters are installed at all mandated locations-tube-well abstraction, process generation and ETP discharge-and the corresponding logbooks are maintained daily. Copies for June 2024 - December 2024 were furnished with the

reply. Non-maintenance has never been recorded during any statutory inspection.

- 4.3. That further, the Respondent explicated that the compiled water balance shows an average fresh-water abstraction of 38.80 KLD against a process effluent discharge of 24.65 KLD, which squarely meets the CPCB "Charter for Water Recycling & Pollution Prevention in Textile Industries" norms (specific consumption & discharge). No physical arrangement for by-pass or dilution was noticed during inspection. The insinuation of dilution is therefore speculative. Discrepancies between the Board's results and samples analysed at NABL-accredited laboratories arise from sampling / preservation errors; the independent results confirm full compliance with prescribed standards. The unit operates a physico-chemical ETP followed by activated-carbon filtration-well beyond the mandatory PETP-thereby naturally achieving significant pollutant reduction.
- 4.4. That the Answering Respondent clarified that cleaner-production initiatives adopted by the Answering Respondent-including a Chemical Management System, switch to ethylene-oxide-based detergents and elimination of EDTA-bearing sequestrants-have substantially reduced organic load at source. An equalisation tank of adequate capacity ensures homogeneous influent, explaining the moderated inlet BOD. NABL data annexed with the reply corroborated this position.
- 4.5. That the while issuing Show Cause Notice, HSPCB relies on a static snapshot of August 2024 yet has overlooked the continuous

compliance improvements implemented thereafter (documented in quarterly self-monitoring reports). Compliance is dynamic and ought to be judged on present status.

- 4.6. The inspection was conducted on 13.08.2024, while the SCN was issued on 02.01.2025. During this period, all identified issues have been addressed. The current compliance status reflects diligent adherence to environmental norms.
- 4.7. That any adverse order based on the findings of the Joint Committee Report would have severe financial implications and cause significant operational disruptions to the answering respondent. The unit employs a large workforce, and any disruption in operations would negatively impact the livelihoods of numerous employees and their families. The answering respondent is a key contributor to the textile industry, and any undue penalties or restrictions would harm not only the unit but also suppliers, vendors, and small businesses that rely on its operations.
- 4.8. That in view of the above submissions, the Answering Respondent also prayed that the allegations in the Show Cause Notice be reconsidered, as they were based on incorrect assumptions and lacked substantive evidence. The Respondent requested that its compliance measures be duly recognized. The Answering Respondent reiterated its commitment to upholding all regulatory standards and sought a fair and just resolution of the matter.
5. That the Answering Respondent remains committed to environmental sustainability, regulatory compliance, and responsible industrial

operations and prays for a just and fair assessment of its compliance status.

6. The Answering Respondent further reserves its right to file additional pleadings or affidavits, if necessary, in response to any subsequent developments in the present proceedings.

FILED THROUGH:



[SIDDHARTH BATRA], [ARCHNA YADAV] [SHIVANI CHAWLA]



[CHINMAY DUBEY] & [RHYTHM KATYAL]

Advocates for Respondent No. 51- M/s Eurospa Terry Towel Pvt. Ltd..

8A, Sagar Apartments, 6-Tilak Marg,

New Delhi-110001.

Mob.: 9888884445

Date: 26.05.2025

E-mail: siddharth.batra@satramdass.com

Place: New Delhi

Phone: 011 4704 6111

BEFORE THE HON'BLE NATIONAL GREEN TRIBUNAL
PRINCIPAL BENCH, NEW DELHI

O.A. No. 622 of 2024

IN THE MATTER OF:

Varun Gulati

...Applicant

Versus

State of Haryana & Ors.

...Respondents

AFFIDAVIT

I, MAHESH RAHEJA S/o LT. SH. RAMJI DASS RAHEJA, aged about 57 Years R/o 32-A, VIRAT NAGAR MODEL TOWN PANIPAT - 132103, do hereby solemnly affirm and stat as under:

1. That I am the authorized signatory of Respondent No. 51, M/s EUROSPA TERRYTOWELS PVT LTD, having its office at PLOT NO. 481, INDUSTRIAL AREA PHASE-2 BARHI, GANAUR HARYANA-131101, in the aforesaid Original Application, I am aware of the facts and circumstances of the case in my official capacity as stated above and hence, entitled to swear this affidavit.
2. That the accompanying reply has been drafted by my counsel under my instructions, and I say that the statements and submissions made in the said reply are true and correct to best of my knowledge based upon the records and my belief. I pray that the said reply to be treated as part and parcel of this Affidavit and the same is not being reproduced for the sake of brevity.

I say that the documents / annexure produced along with the reply are true copies of its originals.



21 FEB 2025

**DEPONENT****VERIFICATION:**

Verified that the contents of the above affidavit are true and correct to the best of my knowledge, belief and nothing material information has been concealed therefrom. No part of it is false.

Verified at GANAUR on this 20th day of Feb, 2025.

**DEPONENT****ATTESTED**

Notary, Panipat

21 FEB 2025



ANNEXURE R-1

No. HSPCB/SR/2025/195

Dated: 14/04/2025

Through Regd. Post/ E-mail

To

M/s Eurospa Terry Towel Pvt. Ltd.,
P.N. 481, HSIIDC, Phase-II, Barhi,
Dist. Sonipat (Haryana)

Sub: Show Cause Notice for Prosecution & closure action under section 43/44 & 33-A of Water (Prevention & Control of Pollution) Act, 1974 and revocation of CTO granted under section 27 of Water (Prevention & Control of Pollution) Act, 1974 and under section 21(4) of Air (Prevention & Control of Pollution) Act, 1981 alongwith imposition of Environmental Compensation as per policy order dated 22.12.2021.

Ref. In continuation to Show Cause Notice issued by this office vide No. 2683-84 dated 02.01.2025 and your reply submitted in this office on 06.02.2025.

Whereas, your unit is engaged in process of production of **Dyed fabric (Dyeing of cotton/ Polyester and Nylon) with having processes like textile/fabric/yarn dyeing, colouring** followed by multiple washing which is water polluting in nature and covered under Red category of consent management of the Board dated 04.12.2020 and such kind of units are having large potential of trade effluent generation and every possibility of draining out the untreated effluent directly into sewer or storm water channels of HSIIDC.

Whereas, CTO was granted to your unit vide No. **76163943** dated 01-10-2024 for the period **01/10/2024 - 30/09/2029** with the condition that unit will operate and maintain their Primary Effluent Treatment Plant (PETP) regularly and efficiently to keep all parameters within standards prescribed under Environment (Protection) Rules, 1986.

Whereas, your unit was inspected on dated **13.08.2024** by the Joint Team of CPCB and HSPCB in reference to the OA No.622/2024 titled as Varun Gulati Vs State of Haryana & Ors. pending before Hon'ble NGT, New Delhi informed and effluent sample from inlet and outlet of PETP were collected and based upon the report received from CPCB, an SCN was issued to the unit vide letter under reference with mentioning said shortcoming/observations that were observed by the joint team.

Whereas, Industrial Estate, HSIIDC Barhi is situated in the closed vicinity of Drain no. 6 which is further merging into River Yamuna and HSIIDC is disposing all kind of treated/ untreated effluent generated from industrial estate into said Drain no. 6 through an underground pipeline laid down.

Whereas, the joint committee constituted in OA No.622/2024 and this office has noticed/ observed that there is always untreated discharge available in the storm water channels of the Industrial Estate, HSIIDC Barhi throughout the year even in non-rainy days which itself proves that the industries are engaged in disposal of untreated trade effluent directly into storm water channel which is being finally disposed by HSIIDC by using water pumps in the drain no. 6 through an underground pipeline laid down having direct disposal which is ultimately merging in River Yamuna.

Whereas, as per the provisions of Section 24 of The Water (Prevention and Control of Pollution) Act 1974, No person can establish or operate any industrial/ sewage system without the prior consent of the Board and cannot discharge untreated trade effluent and sewage disposal in the open land, in the drain, in the river etc. which causes pollution to the surface and underground water.

Whereas, the matter was reviewed recently by **River Rejuvenation Committee (RRC)** at HSPCB Panchkula on dated 09.04.2025 and the chairperson issued clear cut direction to this office and SESTF Sonipat to stop such illegal discharge in storm water channel of HSIIDC by any means and thereafter to submit action taken report well before the next review meeting fixed to be held on dated 18.04.2025 under the chairmanship of worthy Chief Secretary, Haryana for assessing the action taken in River Yamuna Action Plan.

Whereas, the matter was also reviewed by DC-cum- Chairperson SESTF Sonipat and he has asked HSIIDC to disconnect such illegal provisions made if any by the individual units without giving any further notice being a potential contributor in water pollution in River Yamuna from district Sonipat through Drain no. 6 and to initiate applicable action against such violating industry identified if any in door-to-door survey to be conducted by SESTF, Sonipat after giving them scope of improvement.

4906

In view of above explained, and after assessing the reply submitted by you under reference you are hereby directed to provide the following information with executing the actions suggested below within **07 days** of issuance of this notice at your level without any failure:

9

1. To submit an undertaking/ affidavit that you are not having any separate/ parallel connections in storm water channel of Industrial Estate, HSIIDC Barhi by immediately plugging available if any within 07 days positively.
2. To provide the details of total no. of Borewells available in your premises along with their underground water extraction capacity in KL/hr or KL/day with copy of logbook maintained for last 03 months to assess the actual water extracted out.
3. To provide the copy of water balance chart of your unit with mentioning of details of raw water consumption and its utilization under different heads/ processes in unit with mentioning source of procurement of fresh water.
4. Submit copy of NOC obtained from HWRA for ground water extraction.
5. To provide the details of all raw materials (with consumption quantity), manufacturing processes and all products/ finished good (with quantity) alongwith copies of Form GSTR-1 showing Statement of Outward Supplies and Form GSTR-2 showing purchase return (inward supplies) for last 06 months.
6. Copy of logbook maintained for PETP installed covering chemical consumption, electricity consumption and treated effluent discharge for last 03 months alongwith copy of purchase bills of chemicals used in water treatment, servicing bills for change of membrane in PETP components in last 01 year.
7. Copy of valid agreement with service provider i.e. M/s GEPIL for safe and scientific disposal of Hazardous Waste generated as PETP sludge along with copy of manifest generated through HROCMMS HWM online portal of the Board for last 01 year.
8. To disclose the actual/ proposed quantum of generation of trade effluent from your unit from different water polluting processes in case some revision/ expansion is required in comparison to that of mentioned in CTO certificate after following due procedure of the Board in order to escalating/ apprising the matter before the competent authorities of HSPCB and HSIIDC for capacity enhancement/ augmentation/ upgradation of existing treatment capacity of CETP installed in industrial estate Barhi required if any.
9. To submit the concrete steps taken for water conservation in your unit w.r.t. implementation of textile charter laid down by CPCB for water recycling and pollution prevention in textile industries for sustainable production.
10. To provide the arrangements for visible single outlet discharge of treated trade effluent generated from your unit at nearest manhole of HSIIDC public sewer and to keep it outside the premises of the unit with submitting photographic proof of same.

Additionally, while visiting of your unit by the joint committee constituted in OA No.622/2024 it is mentioned in detailed technical report prepared by CPCB that fresh water dilution was observed by the team with having following remarks:

*"With existing treatment scheme such a high reduction in pollution parameters indicates dilution with freshwater in PETP at different stages.
Inlet BOD is too much lower against typical range of 700 to 1000 mg/l, indicating dilution at PETP inlet, Non – compliance (Dilution)"*

Therefore, the possibilities of dilution automatically reflect non-adequacy of PETP installed and susceptibility of by-passing the untreated trade effluent and moreover, the reply submitted earlier is not satisfactory with having following additional shortcomings to be rectified at the level of unit:

- i. Unit has not submitted any technical structural adequacy report duly prepared and vetted by some reputed Govt. technical institution as suggested by CPCB also, either of the existing PETP in case it is found adequate by the unit/institution and no proposal for upgradation or otherwise to submit copy of work order, feasibility report to be prepared by some reputed Govt. technical institution for executing necessary upgradation in existing PETP in a time bound manner not later than 15 days.
- ii. Unit has not submitted any request for re-sampling/ re-assessment/ re-verification of PETP installed along with depositing of applicable performance security and resampling fees as per policy order of the Board dated 10.12.2020 and fees structure of the Board available on website.
- iii. Unit has not submitted point wise compliance report of the various observations raised in the detailed technical report prepared by CPCB. **(copy enclosed).**

Whereas discharge of effluents more than prescribed standards is violation of section 24 of the Water (Prevention & Control of Pollution) Act, 1974 and the violation of section 24 is punishable under section 43 of the Water (Prevention & Control of Pollution) Act, 1974.

Whereas, for the above said violations your facility is also liable to be initiated the action of Prosecution and closure under section 43/44 & 33-A for violation of Section 24 & 25 of Water (Prevention & Control of Pollution) Act, 1974 and to pay the Environmental Compensation in terms of the directions of Board issued vide policy order No. 2343- 2381 dated 22/12/2021 as assessed by the Board as per methodology defined therein.

In view of above you are hereby given another opportunity to show cause and submit your status within **07 days** as to why the action of Prosecution under section 43/44 for violation of Section 24 & 25 and closure under section 33-A of Water (Prevention & Control of Pollution) Act, 1974 and revocation of CTO granted under section 27 of Water (Prevention & Control of Pollution) Act, 1974 and under section 21(4) of Air (Prevention & Control of Pollution) Act, 1981 may not be initiated against your project and persons responsible along with imposition of Environmental Compensation as applicable.

In case the unit still found discharging the trade effluent in excess of prescribed standards or through any alternative means like disposing directly into storm water channel of HSIIDC after completion of notice period of **07 days given for scope of improvement** or otherwise unit fails to comply with the deficiencies mentioned above within stipulated period, it will be presumed that you have nothing to say in this regard and accept the status above, which will warrant action under section 33-A of Water (Prevention & Control of Pollution) Act, 1974, besides taking legal action against your unit and responsible persons.

Whereas u/s 33-A of Water Act, 1974 "notwithstanding anything contained in any other law, but subject to the provisions of this Act, and to any directions that the Central Government may give in this behalf, a Board may, in the exercise of its powers and performance of its functions under this act, issue any directions in writing to any person, officer or authority, and such person, officer or authority shall be bound to comply with such directions.

Explanations for the avoidance of doubts, it is hereby declared that the power to issue directions under this section includes the power to direct: -

- The closure, prohibition or regulation of any industry, operation or process or
- The stoppage or regulation of supply of electricity, water or any other service".

- ❖ The non-receipt of reply of this communication will reflect the acceptance of above-mentioned non-compliances and that will lead to the action of closure and disconnection of electricity supply of the unit.

This may be treated as final opportunity.

DA/ As above

AJAY SINGH Digitally signed
by AJAY SINGH
Date:
2025.04.14
19:02:32 +05'30'

**Regional Officer
Sonipat Region**

Endst. No.: No. HSPCB/SR/2025/196- 200

Dated: 14/04/2025

A copy of above, is forwarded to the following for information and further necessary action please:

1. The Chairman, HSPCB, Panchkula through SEE, Water Cell, HQ.
2. The DC-cum- Chairperson SESTF, Sonipat.
3. The Chief Judicial Magistrate as member SESTF nominated by District Session Judge, Sonipat.
4. The ACP, Police Department as member SESTF nominated by Commissioner of Police, Sonipat with request to assist the team while its physical verification after expiry of SCN period.
5. The Sr. Manager, HSIIDC, Industrial Estate Barhi with request for disconnection of auxiliary storm water connection of the unit existing if any after its physical verification on site, as only one outlet discharge of trade effluent is permitted in CTO granted by this office to the unit.

AJAY SINGH Digitally signed
by AJAY SINGH
Date:
2025.04.14
19:02:32 +05'30'

**Regional Officer
Sonipat Region**

4908

EUROSPA TERRYTOWELS PVT. LTD.¹¹

To

The Regional Officer

Haryana State Pollution Control Board

Plot No. 1, Sector-15, Part-II, Sonipat

Email: hspcbrosr@gmail.com

Subject: Reply to Show Cause Notice No. HSPCB/SR/2025/195 Dated 14/04/2025

Respected Sir,

With due respect, we, **M/s Eurospa Terrytowels Pvt. Ltd. Plot no.-481, Phase-2, HSIIDC Barhi, Distt. Sonipat**, would like to submit the following point-wise reply and supporting

Information in response to your above-referenced Show Cause Notice:

1. Affidavit Regarding Stormwater Connection:

We hereby affirm that our unit has no separate/parallel connection with the storm water channel of HSIIDC. A undertaking regarding the same is enclosed. Further, on-site inspection may be conducted to verify compliance

2. Details of Bore wells:

Our unit has only one functional bore well with an extraction capacity of 10 KLD/hr. A detailed logbook of water extraction for the past 3 months is enclosed.

3. Water Balance Chart:

The water balance chart is enclosed, indicating water consumption and utilization under each process head. Source of procurement is groundwater, for which NOC from HWRA is attached. HSIIDC water intake wise bills of last 6 months attached.

4. NOC from HWRA

Copy of NOC for groundwater extraction issued by HWRA is enclosed and application form of renewal is attached.

5. Details of Raw Materials and Production:

Enclosed are:

- Details of raw materials and finished goods with quantities attached
- GSTR-1 and GSTR-2 for the last 6 months
- Daily Production of last 3 months attached.

6. PETP Logbook and Related Documents:

- Logbook for PETP operation including chemical and power consumption



PLOT NO : 481, PHASE - 2, HSIIDC, INDUSTRIAL ESTATE, BARHI, DISTT SONIPAT (HARYANA)
REGD, OFF. B-121, OKHLA, PHASE-1, NEW DELHI-110020
E-MAIL : maheshraheja99@gmail.com, divyangraheja94@gmail.com
MOB. : 9812023278, 8950010017

- Purchase bills for treatment chemicals and we have installed a new ETP a year back for which we have enclosed the purchase invoices, So we don't have service bills for membrane replacement.

7. Hazardous Waste Disposal:

- Copy of agreement with M/s GEPIL for scientific disposal of PETP sludge.
- Manifests generated through HROCMMS HWM portal for last 1 year are attached.

8. Details of Effluent Generation and Any expansion.

- Current trade effluent generation is within CTO limit, but we proposed to increase our consent by 150KLD.

9. Water conservation Measures.

- We are following CPCB's Textile charter, also we have started manufacturing of mill dyed fabrics as it consume less water which ultimately result in reduction of water uses.

10. Effluent Discharge Arrangement.

- The treated effluent is discharged through a single visible outlet to the designated HSIIDC sewer. Photograph are enclosed.

11. Submission of adequacy report

- We have already submitted papers to the government institution for preparations of adequacy report and will submit once we receive from them.

11 Request for Re-sampling.

- We are submitting a formal request for re-sampling of effluent. Application performance security and re-sampling fees have been deposited, receipt attached.

12 Point-wise Compliance Report to CPCB report.

- We have submitted reply raised in CPCB's technical report, enclosed is the copy.

We wish to assure the Hon'ble board that our unit is committed full compliance with all environmental norms and that we have already initiated proactive steps to rectify all identify issue. We request our goods office to kindly consider the above submission and allow us time-bound opportunity to complete ongoing action.

We remain at your disposal for any further clarification of site verification

Thanking you



EUROSPA TERRYTOWELS PVT. LTD.

AFFIDAVIT

I, Divyang Raheja S/o Sh. Naresh Raheja aged 31 years, residing at 32-A Virat Nagar, Model Town Panipat do hereby solemnly affirm and declare as under:

1. That I am the director of the industrial unit named Eurospa Terrytowels Pvt. Ltd. located at Plot No. 481, HSIIDC Industrial Estate, Barhi, District -Sonipat ,Haryana.
2. That my industrial unit is connected to the officially designated sewer drainage system provided by HSIIDC and does not have any unauthorized, separate or parallel connection(s) to the storm water channel.
3. That I further undertake not to make any such unauthorized, separate or parallel connection to the storm water channel in future.
4. That in case it is found at any point of time that my unit has such unauthorized connection(s), I shall be held fully responsible for the same and shall abide by any action taken by HSIIDC or the competent authority as per applicable laws, rules, and regulations.
5. That this affidavit is executed to be submitted to HSPCB, Sonipat as an undertaking regarding the absence of separate/parallel connection(s) in the storm water channel from my industrial unit.



I, the deponent above named, do hereby verify that the contents of the above affidavit are true and correct to the best of my knowledge and belief. No part of it is false and nothing material has been concealed there from.

Verified at Sonipat on this 25.04.2025



PLOT NO : 481, PHASE - 2, HSIIDC, INDUSTRIAL ESTATE, BARHI, DISTT SONIPAT (HARYANA)
REGD, OFF. B-121, OKHLA, PHASE-1, NEW DELHI-110020
E-MAIL : maheshraheja99@gmail.com, divyangraheja94@gmail.com
MOB. : 9812023278, 8950010017

Adequacy report
on
Effluent Treatment Plant
for

M/S Eurospa Terrytowels Pvt. Ltd

Plot No.- 481, HSIIDC, Phase-II

Barhi Industrial Estate

District- Sonapat,

Haryana



Department of Civil Engineering
Punjab Engineering College (Deemed to be University)
Sector 12, Chandigarh-160012
India

Contents

1. Introduction	3
1.1 Scope of study	3
2.1 List of chemicals:	4
2.2 Details of optimum treatment process (ETP):	5
3. Adequacy assessment of ETP	6
4. Hazardous Waste Management.....	9
5. Maintenance for ETP	10
6. Conclusions	10
Summary of Adequacy Report for ETP for M/S Eurospa Terrytowels Pvt. Ltd.....	12
Adequacy Certificate	14
Images of various units of ETP at Eurospa Terrytowels Pvt. Ltd.	15

Table of Tables

Table 1: List of chemicals used in the unit.....	5
<i>Table 2: Adequacy assessment report of ETP for Eurospa Terrytowels Pvt. Ltd.</i>	<i>7</i>
<i>Table 3: Inlet and outlet parameters of waste water of ETP.</i>	<i>9</i>

Table of Figures

Figure 1: Flow Chart of processing of materials	4
Figure 2: Flow chart of effluent treatment plant	6

1. Introduction

M/S Eurospa Terrytowels Pvt. Ltd., #481, HSIIDC, Phase-II, Barhi Industrial Estate District- Sonapat, Haryana. Its main work will be all kind of bleaching, dyeing, printing and colouring of garments/fabrics. The processing capacity of the factory is 4 ton per day on a shift's operation of 12-15 hours duration.

The source of water supply is from HSIIDC water supply/ boring water. This water is used for the processing, dyeing & washing operations.

To meet the statutory effluent discharge standards, Company installed an effluent treatment plant (ETP) with a capacity of 200 KLD.

The industry approached the Department of Civil Engineering, Punjab Engineering College (Deemed to be University), Chandigarh for carrying out the adequacy assessment report of the Effluent Treatment Plant (ETP) installed in the premises of the industry to treat the effluent generated through the washing and dyeing process.

1.1 Scope of study

This report aims to prepare an adequacy report of ETP installed in the Company.

- 1) Study the treatment efficiency of each unit of ETP.
- 2) Determine the required and the existing capacity of each unit of ETP to check the adequacy of ETP.

2. Manufacturing process

The manufacturing process flow chart has been shown in **Figure 1**. Water consumption mainly occurs during the washing and dyeing of raw materials.

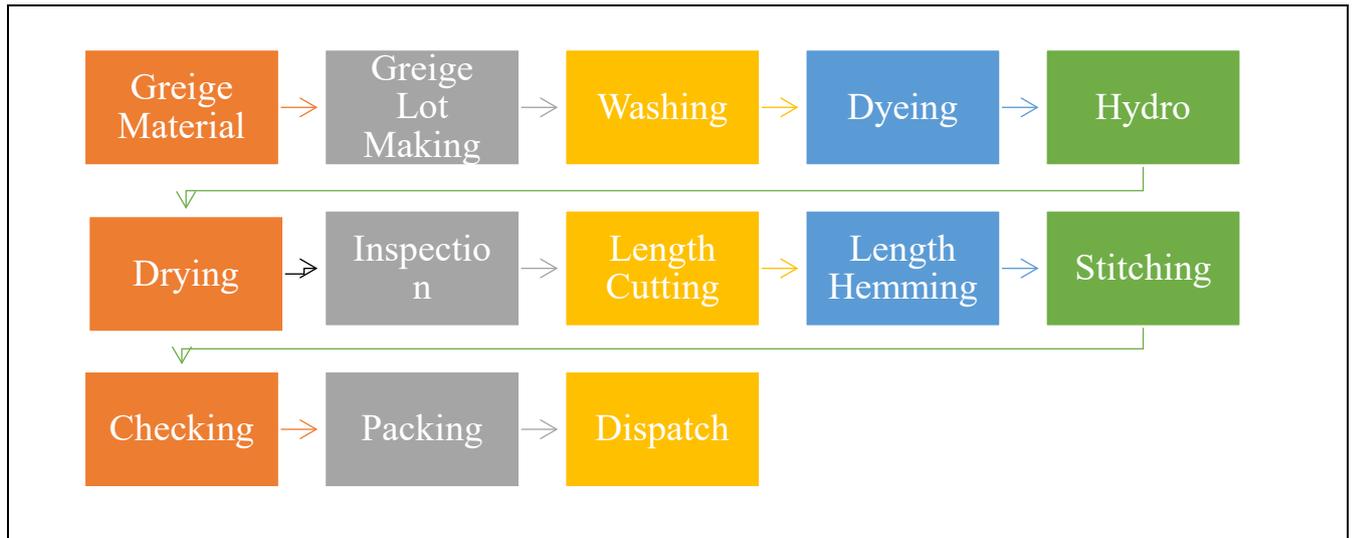


Figure 1: Flow Chart of processing of materials

Garments/ Fabric is the basic raw material, which is converted into the final dyed product in the presence of auxiliary chemicals & necessary dye stuff.

As shown from the process flow chart, the cotton fabric is subjected to washing, dyeing, drying & finishing, which are major process involving chemical additives in the main dyeing machine.

Product is taken out & rest of the liquid/water is drained to effluent treatment plant.

2.1 List of chemicals:

The textile industry utilizes a wide range of chemicals for dyeing, including dyes themselves, auxiliaries, and other chemicals for various purposes. The key chemical will be used in dyeing & washing of fabric are given below in **Table 1**.

Table 1: List of chemicals used in the unit

S. No	Chemicals
1	Caustic Soda
2	Soda ash
3	Acetic Acid
4	Dyes
5	Hydrogen Peroxide
6	Salt
7	Soaping Agents
8	Enzymes
9	Softeners

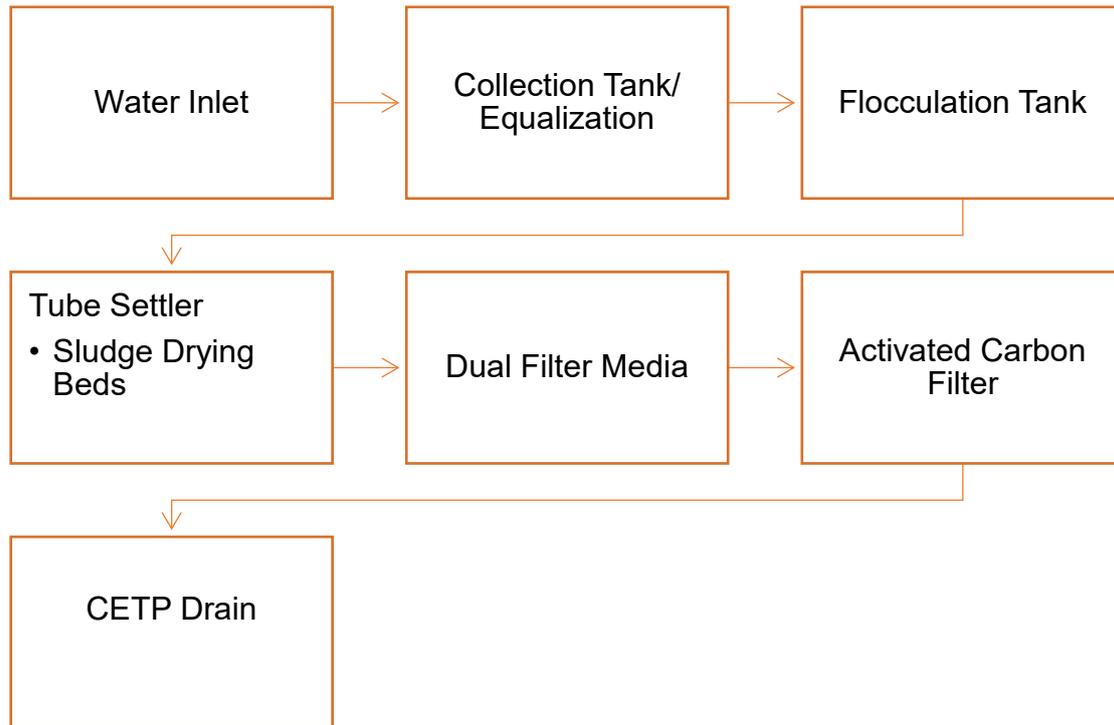
Design discharge:

Theoretical waste water flow = 60 KL/day (2.5 m³/hr)

Design waste water flow = 200 KL/day (8.33 m³/hr)

2.2 Details of optimum treatment process (ETP):

From treatment of dyeing wastewater, an intermittent system is suitable to treat the waste water. It is proposed to have a Physio-chemical treatment process followed by with dual Media Filter & Colour Removal Filter to achieve the prescribed standards as per pollution control board norms. The treatment stages used in the effluent treatment plant for washing and dyeing of fabric waste water has been shown in **Figure 2**.

Figure 2: Flow chart of effluent treatment plant

3. Adequacy assessment of ETP

The various aspects of the ETP, including its design, operation, and performance, to ensure that the plant is capable of effectively treating wastewater to the required standards has been checked. **Table 2** typically includes a review of the ETP's design, including the flow rate and scheme, a detailed examination of the treatment processes and process units, and an analysis of the primary, secondary, and tertiary treatment stages.

Table 2: Adequacy assessment report of ETP for Eurospa Terrytowels Pvt. Ltd.

S. No.	Unit Process	Required Basis of design	Required Capacity Size m ³ / (Lx B x H)	Existing Capacity	Adequacy	Status of work
1	Flow	60 KLD (2.5m ³ /hr)	-	200 KLD (8.33 m ³ /hr)	Adequate	Working satisfactory, more than half of its capacity.
2	Equalization Tank (1 Nos.)	12hr.	30.0m ³	240m ³ (12 x 5.5 x 3.65+0.3FB) m	Adequate	Working satisfactory.
3	Dosing Tanks (3 nos.)	---	--	500 Ltrs (3 nos)	Adequate	Working satisfactory.
4	Flocculator Tank /Flash mixture	45 min	1.875m ³	4.50m ³ Dia.= 1.20m, H=4.0m	Adequate	Working satisfactory, Half of its capacity, simultaneously with tube settler.

5	Tube Settler (1 Nos.)	5.0 m ³ /hr/m ² Surface Loading, 1hrs each	0.5 m ²	2.0 m ² (2.0 x1.0 x 4.0) m	Adequate	Working satisfactory.
6	Sand Filter	7.5 m ³ /hr/m ² Surface Loading, 1hrs each	0.33 m ²	0.50 m ² Dia- 0.8m, H=1.8m	Adequate	Working satisfactory.
7	Activated Carbon Filter	7.5 m ³ /hr/m ² Surface Loading, 1hrs each	0.33 m ²	0.50 m ² Dia- 0.8m, H=1.8m	Adequate	Working satisfactory.
8	Cake collection pit	--	--	(2.5x2.0) m ²	Adequate	Sufficient space for collection.
9	Sludge Disposal	--	--	1.5ton/yearly	Adequate	Agreement with GEPIL.
10	Filter press	7kg/m ²	8 Nos. (Size 0.6x0.6) m	24 Nos. (Size 0.6x0.6) m	Adequate	Working satisfactory.

Table 3: Inlet and outlet parameters of waste water of ETP.

S.No.	Parameter			Standard Limit as per HSPCB
		Inlet	Outlet	
1.	Colour (Hazen)	415	20	Not Specified
2.	pH	7.8	7.51	6.5 -9.0
3.	Total Suspended Solids (mg/l)	187	32	1500
4.	Total Dissolved Solids (mg/l)	2150	2035	2100
5.	BOD 3 days (27°C) (mg/l)	132.8	62.5	500
6.	COD (mg/l)	372.5	133.6	1400
7.	Oil & Grease (mg/l)	5.2	<4	15
8.	Phosphorous (as P), (mg/l)	1.52	0.41	5.0
9.	Ammonium as NH ₄ -N, (mg/l)	3.6	1.62	50

Table 3 show that the results of the waste water from inlet and outlet of ETP are within prescribed limits set by HSPCB.

4. Hazardous Waste Management

The sludge from tube settler shall be drained into the sludge drying beds and the dry material shall be collected in impervious container after putting in HDPE bags to be disposed of as advised by the Pollution Control Authority.

In this process waste sludge will be released in the form of hazardous waste, for which sufficient size of site will be provided inside the premises & finally it will be handed over

to Gujrat Enviro Protection & Infrastructure Limited (GEPIL) at CTSDF site Palli, Faridabad for further treatment and final disposal.

5. Maintenance for ETP

- Equalization tank, reaction & settling tank to be properly cleaned once a month. Polyelectrolyte has always to be kept in a homogenous condition so that there is no settlement of any undissolved portion.
- Sludge shall be stacked in the solid drying leachate proof tank or HDPE tank to be covered after normal working hours, so that there is no run off during the rain and drying material has to be packed in a HDPE bag properly sealed before disposal.
- Adequate training to the operative staff shall be regularly provided in the correct operation & maintenance of the plant.
- Staff shall also be provided with adequate PPE's while handling acidic/hazardous effluent.

6. Conclusions

- The Effluent Treatment Plant installed at M/S Eurospa Terrytowels Pvt. Ltd. complies with the standards of the Haryana State Pollution Control Board (HSPCB).
- As per the documents provided, a maximum of **90 KLD** of water can be extracted from the borewell as per the permissions.
- No river or nala is present nearby. All wastewater generated by the industry is treated and then disposed of through the sewage drainage system provided by HSIIDC.
- The quantity of water consumption depends on the Fabric requirements specified by the client; therefore, it may vary on a daily basis.

- All the effluent generated by the industry is directed to the ETP. No bypass is present.
- All parameters are being monitored regularly.
- The Effluent Treatment Plant is adequate to treat the **200 KLD** of wastewater however, at present only **60 KLD** of waste water is generated by the unit.

Summary of Adequacy Report for ETP for M/S Eurospa Terrytowels Pvt. Ltd.

S.No.	Description	Remarks
1	Name of Unit	Eurospa Terrytowels Pvt. Ltd.
2	Address of the Unit	Plot No. 481, HSIIDC, Phase-II, Barhi Industrial Estate, District Sonapat, Haryana
3	Activity /Process	Washing and yarn dyeing of garments/ fabrics
4	Product Capacity	4 ton/day
5	Manufacturing Process	Yes
6	Source of water	HSIIDC water supply/ boring water
7	Rate of Water Consumption	
(i)	Industrial	74KLD
(ii)	Cooling	-
(iii)	Domestic	2 KLD
(iv)	Others	10 KLD
8	Rate of Effluent Discharge	
(i)	Industrial	60 KLD
(ii)	Cooling	-
(iii)	Domestic	2 KLD
(iv)	Others	-
9	Location of effluent discharge	
10	Source of trade effluent	Dyeing Fabrics/Garments

11	Whether effluent is treated	Yes
12	Whether unit has installed ETP	Yes
13	Detail of ETP	Yes
14	Whether effluent discharge rate is monitored	Yes
15	Whether manufacturing process/ characteristics of raw material have been studied thoroughly	Yes
16	Whether influent characteristics have been monitored	Yes
17	Whether any bypass arrangement	No
18	Whether design aspects have been considered while evaluating adequacy of ETP	Yes
19	If modification have been suggested to upgrade ETP	Not required
20	Whether existing ETP will be able to give effluent as per required parameters	Yes (if operated properly)

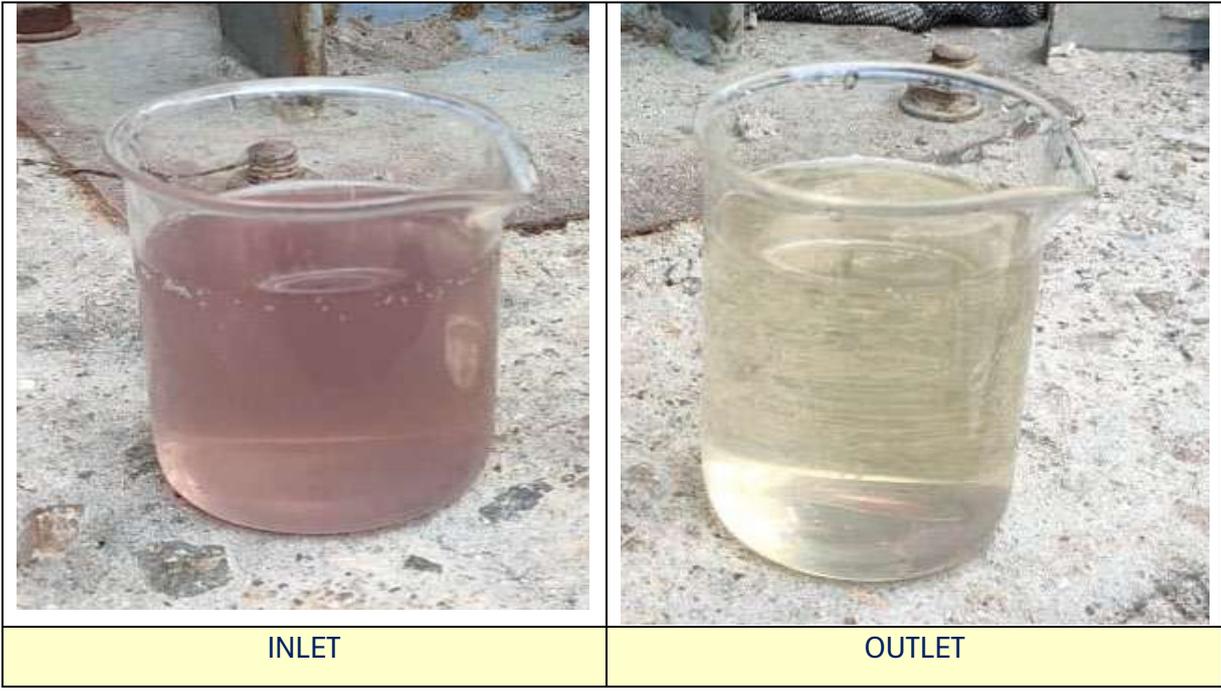
(Investigator)

Adequacy Certificate

Based on the site visit conducted by a team of experts from the Civil Engineering Department (CED), Punjab Engineering College (Deemed to be University), Chandigarh, to **M/s Eurospa Terrytowels Pvt. Ltd., Plot No. 481, HSIIDC, Phase-II, Barhi Industrial Estate, District Sonepat, Haryana**, and the subsequent review of the infrastructure related to the effluent treatment plant (ETP), including its specifications and historical performance data (as detailed in this report), it has been determined that the existing ETP is adequately equipped to handle the effluent generated from a production capacity of 4 ton per day, in accordance with the parameters outlined in the report.

(Investigator)

Images of various units of ETP at Eurospa Terrytowels Pvt. Ltd.



EUROSPA TERRYTOWELS PVT. LTD. BORE WELL READING

BORE WELL LOG BOOK

DATE	INLET PUMP		BOREWELL READING	
	START TIME	STOP TIME	START R	STOP R
01-Jan	09:00AM	06:15PM	94701	94744
02-Jan	09:00AM	06:00PM	94744	94783
03-Jan	09:00AM	05:50PM	94783	94824
04-Jan	09:00AM	06:00PM	94824	94860
05-Jan	SUNDAY			
06-Jan	09:00AM	06:00PM	94860	94901
07-Jan	09:00AM	06:20PM	94901	94938
08-Jan	09:00AM	06:00PM	94938	94984
09-Jan	09:00AM	05:45PM	94984	95020
10-Jan	09:00AM	06:00PM	95020	95057
11-Jan	09:00AM	06:00PM	95057	95098
12-Jan	SUNDAY			
13-Jan	SHUTDOWN			
14-Jan	09:00AM	06:00PM	95098	95168
15-Jan	09:00AM	06:10PM	95168	95237
16-Jan	09:00AM	06:00PM	95237	95304
17-Jan	09:00AM	06:05PM	95304	95372
18-Jan	09:00AM	06:00PM	95372	95444
19-Jan	SUNDAY		U	
20-Jan	09:00AM	05:50PM	95444	95515
21-Jan	09:00AM	06:20PM	95515	95584
22-Jan	SHUTDOWN			
23-Jan	09:00AM	06:10PM	95584	95659
24-Jan	09:00AM	06:00PM	95659	95729
25-Jan	09:00AM	06:00PM	95729	95798
26-Jan	SUNDAY			
27-Jan	SHUTDOWN			
28-Jan	SHUTDOWN			
29-Jan	09:20AM	06:00PM	95798	95872
30-Jan	09:00AM	06:00PM	95872	95941
31-Jan	09:00AM	06:05PM	95941	96015



4928 EUROSPA TERRYTOWELS PVT. LD. BORE WELL READING

BORE WELL LOGBOOK

MONTH- FEB-2025			BORE WELL READING	
DATE	START TIME	STOP TIME	ON	OFF
01-Feb	09:00AM	06:00PM	96015	96103
02-Feb	SUNDAY			
03-Feb	09:00AM	06:00PM	96103	96190
04-Feb	SHUTDOWN			
05-Feb	09:00AM	06:00PM	96190	96272
06-Feb	09:00AM	06:00PM	96272	96362
07-Feb	09:00AM	06:00PM	96362	96444
08-Feb	09:00AM	06:00PM	96444	96529
09-Feb	SUNDAY			
10-Feb	09:00AM	06:00PM	96529	96618
11-Feb	09:00AM	06:00PM	96618	96706
12-Feb	09:00AM	06:00PM	96706	96796
13-Feb	09:00AM	06:00PM	96796	96885
14-Feb	09:00AM	06:00PM	96885	96974
15-Feb	09:00AM	06:00PM	96974	97062
16-Feb	SHUTDOWN			
17-Feb	09:00AM	06:00PM	97062	97143
18-Feb	09:00AM	06:00PM	97143	97224
19-Feb	09:00AM	06:00PM	97224	97313
20-Feb	09:00AM	06:00PM	97313	97403
21-Feb	09:00AM	06:00PM	97403	97483
22-Feb	09:00AM	06:00PM	97483	97564
23-Feb	SUNDAY			
24-Feb	09:00AM	06:00PM	97564	97654
25-Feb	09:00AM	06:00PM	97654	97742
26-Feb	09:00AM	06:00PM	97742	97831
27-Feb	09:00AM	06:00PM	97831	97912
28-Feb	SHUTDOWN			



4929

EUROSPA TERRYTOWELS PVT. LTD. BORE WELL READING 32

BORE WELL LOG BOOK

MONTH- MARCH-2025			BORE WELL READING	
DATE	START TIME	STOP TIME	ON	OFF
01-Mar	09:00AM	06:00PM	97912	98001
02-Mar	SUNDAY			
03-Mar	09:00AM	06:00PM	98001	98081
04-Mar	09:00AM	06:00PM	98081	98162
05-Mar	09:00AM	06:00PM	98162	98242
06-Mar	09:00AM	06:00PM	98242	98324
07-Mar	09:00AM	06:00PM	98324	98404
08-Mar	09:00AM	06:00PM	98404	98485
09-Mar	S		U	
10-Mar	09:00AM	06:00PM	98485	98566
11-Mar	09:00AM	06:00PM	98566	98648
12-Mar	09:00AM	06:00PM	98648	98729
13-Mar	SHUTDOWN			
14-Mar	SHUTDOWN			
15-Mar	SHUTDOWN			
16-Mar	SUNDAY			
17-Mar	SHUTDOWN			
18-Mar	09:00AM	06:00PM	98729	98818
19-Mar	09:00AM	06:00PM	98818	98906
20-Mar	09:00AM	06:00PM	98906	98986
21-Mar	09:00AM	06:00PM	98986	99067
22-Mar	09:00AM	06:00PM	99067	99156
23-Mar	SUNDAY		U	
24-Mar	09:00AM	06:00PM	99156	99246
25-Mar	09:00AM	06:00PM	99246	99327
26-Mar	09:00AM	06:00PM	99327	99407
27-Mar	09:00AM	06:00PM	99407	99490
28-Mar	09:00AM	06:00PM	99490	99572
29-Mar	09:00AM	06:00PM	99572	99660
30-Mar	SUNDAY			
31-Mar	09:00AM	06:00PM	99572	99653



CHEMICAL CONSUMPTION & PRODUCTION CHART JAN

DATE	SALT	CAUSTIC SODA	ACID	DYES	H2O2	PRODUCTION
01-Jan	325	10	31	29	32	1350
02-Jan	280	5	32	4	30	1280
03-Jan	150	0	28	0	25	1390
04-Jan	160	0	27	0	26	1390
05-Jan	SUNDAY					
06-Jan	320	6	29	3	30	1300
07-Jan	200	0	27	0	27	1390
08-Jan	335	13	32	28	30	1300
09-Jan	340	12	30	30	31	1400
10-Jan	328	15	28	32	29	1350
11-Jan	334	14	29	31	28	1300
12-Jan	SUNDAY					
13-Jan	SHUTDOWN					
14-Jan	485	18	55	42	53	1750
15-Jan	488	18.5	55	44	54	1800
16-Jan	489	19	60	45	59	1910
17-Jan	250	8	50	0	49	1920
18-Jan	470	18.5	55	41	55	1790
19-Jan	SUNDAY					
20-Jan	486	17.5	50	45	50	1780
21-Jan	488	18	51	41	51	1800
22-Jan	SHUTDOWN					
23-Jan	483	18	50	44	50	1900
24-Jan	480	19	52	43	51	1890
25-Jan	480	10	53	6	52	1850
26-Jan	SUNDAY					
27-Jan	SHUTDOWN					
28-Jan	SHUTDOWN					
29-Jan	490	18.5	52	42	51	1860
30-Jan	495	0	50	0	49	1920
31-Jan	495	0	50	0	49	1920



CHEMICAL CONSUMPTION & PRODUCTION CHART MARCH

4982

35

DATE	SALT	CAUSTIC SODA	ACID	DYES	H2O2	PRODUCTION	
01-Mar	990	23	71	67	74	3850	
02-Mar	SUNDAY						0
03-Mar	260	0	71	0	70	3950	
04-Mar	254	0	74	0	65	3860	
05-Mar	260	0	74	0	70	3900	
06-Mar	260	0	73	0	65	3860	
07-Mar	350	7	69	8	71	3760	
08-Mar	990	30	74	64	69	3860	
09-Mar	SUNDAY						0
10-Mar	550	24	64	37	67	3860	
11-Mar	600	26	67	38	64	3910	
12-Mar	610	27	127	42	127	3950	
13-Mar	SHUTDOWN						
14-Mar	SHUTDOWN						
15-Mar	SHUTDOWN						
16-Mar	SUNDAY						
17-Mar	SHUTDOWN						
18-Mar	1127	43	127	94	127	3900	
19-Mar	SUNDAY						
20-Mar	250	0	115	0	115	3800	
21-Mar	260	0	117	0	117	3900	
22-Mar	1110	44	120	99	117	3750	
23-Mar	SUNDAY						
24-Mar	1127	44	120	99	117	3900	
25-Mar	280	0	122	0	120	3850	
26-Mar	260	0	117	0	117	3800	
27-Mar	250	0	115	0	115	3750	
28-Mar	1136	40	122	94	120	3850	
29-Mar	1138	40	122	94	120	3860	
30-Mar	SHUTDOWN						
31-Mar	1140	40	115	104	115	3800	



4933
EUROSPA TERRY TOWELS PVT. LTD. (PLOT NO.-481, PHASE-2, HSIIDC BARHI)

36

ETP LOG BOOK																MONTH- JAN-2025		
DATE	INLET PUMP		BOREWELL READING		CHEMICALS USED			ETP OUTLET			PH METER		ENERGY METER			ETP SLUDGE	REMARKS	SIGN
	START TIME	STOP TIME	START R	STOP R	LIME	FEROUS	POLY	START R	END R	UNIT(KL)	PH INLET	PH OUTLET	START R	END R	UNIT (WT)			
01-Jan	09:00AM	06:15PM	94701	94744	9	8	90 GMS	56459	56495	36	10	7	11947	11969	22	4	DYEING	
02-Jan	09:00AM	06:00PM	94744	94783	7	5	80 GMS	56495	56527	32	8	7	11969	11993	24	4	70% WASHING	
03-Jan	09:00AM	05:50PM	94783	94824	5	3	80 GMS	56527	56560	33	7.5	7	11993	12011	18	2	WASHING	
04-Jan	09:00AM	06:00PM	94824	94860	5	3	80 GMS	56560	56588	28	8	7	12011	12028	17	2	WASHING	
05-Jan	S		U					A		Y		N		D				
06-Jan	09:00AM	06:00PM	94860	94901	8	6	70 GMS	56588	56619	31	10	7	12028	12054	26	4	60% WASHING	
07-Jan	09:00AM	06:20PM	94901	94938	4	3	65 GMS	56619	56649	30	7.5	7	12054	12071	17	2	WASHING	
08-Jan	09:00AM	06:00PM	94938	94984	9	8	90 GMS	56649	56685	36	10	7	12071	12092	21	5	DYEING	
09-Jan	09:00AM	05:45PM	94984	95020	7	6	80 GMS	56685	56713	28	10	7	12092	12115	23	3	DYEING	
10-Jan	09:00AM	06:00PM	95020	95057	6	5	80 GMS	56713	56742	29	10	7	12115	12133	18	3	DYEING	
11-Jan	09:00AM	06:00PM	95057	95098	8	7	90 GMS	56742	56776	34	11	7	12133	12148	15	4	DYEING	
12-Jan	S		U					A		Y		N		D				
13-Jan	S	H				U		O		W		T		D				N
14-Jan	09:00AM	06:00PM	95098	95168	12	10	200 GMS	56776	56838	62	9	7	12148	12186	38	7	DYEING	
15-Jan	09:00AM	06:10PM	95168	95237	16	14	200 GMS	56838	56896	58	11	7	12186	12222	36	8	DYEING	
16-Jan	09:00AM	06:00PM	95237	95304	15	14	200 GMS	56896	56955	59	11	7	12222	12258	36	6	DYEING	
17-Jan	09:00AM	06:05PM	95304	95372	14	13	200 GMS	56955	57013	58	7.5	7	12258	12293	35	8	WASHING	
18-Jan	09:00AM	06:00PM	95372	95444	14	13	200 GMS	57013	57075	62	10	7	12293	12329	36	7	40% WASHING	
19-Jan	S		U					A		Y		N		D				
20-Jan	09:00AM	05:50PM	95444	95515	15	13	200 GMS	57075	57136	61	10	7	12329	12367	38	8	DYEING	
21-Jan	09:00AM	06:20PM	95515	95584	14	13	200 GMS	57136	57195	59	10	7	12367	12403	36	7	DYEING	
22-Jan	S	H				U		O		W		T		D				N
23-Jan	09:00AM	06:10PM	95584	95659	16	14	200 GMS	57195	57260	65	10	7	12403	12441	38	8	DYEING	
24-Jan	09:00AM	06:00PM	95659	95729	15	13	200 GMS	57260	57319	59	11	7	12441	12477	36	7	DYEING	
25-Jan	09:00AM	06:00PM	95729	95798	15	13	200 GMS	57319	57379	60	9	7	12477	12515	38	7	80% WASHING	
26-Jan	S		U					A		Y		N		D				
27-Jan	S	H				U		O		W		T		D				N
28-Jan	S	H				U		O		W		T		D				N
29-Jan	09:20AM	06:00PM	95798	95872	16	14	200 GMS	57379	57443	64	10	7	12515	12554	39	8	DYEING	
30-Jan	09:00AM	06:00PM	95872	95941	14	12	200 GMS	57443	57502	59	8.5	7	12554	12590	36	6	WASHING	
31-Jan	09:00AM	06:05PM	95941	96015	16	14	200 GMS	57502	57565	63	8.5	7	12590	12628	38	7	WASHING	

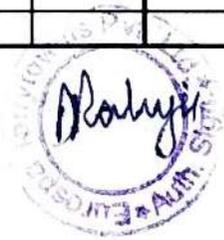


EUROSPA TERRYTOWELS PVT. LTD. (PLOT NO.-481, PHASE-2, HSIIDC BARHI)

ETP LOG BOOK

MONTH- FEB-2025

MONTH- FEB-2025			BORE WELL READING		CHEMICALS USED			ETP OUTLET			PH METER		ENERGY METER			ETP	REMARKS	SIGN
DATE	START TIME	STOP TIME	ON	OFF	LIME	FEROUS	POLY	START R	END R	UNIT(KL)	PH INLET	PH OUTLET	START R	END R	UNIT (WT)	SLUDGE		
01-Feb	09:00AM	06:00PM	96015	96103	20	19	215 GMS	57565	57640	75	11	7	12628	12665	37	9	DYEING	
02-Feb	S	U						A		Y		N			D			
03-Feb	09:00AM	06:00PM	96103	96190	20	19	215 GMS	57640	57700	60	10	7	12665	12701	36	8	DYEING	
04-Feb	S	H						O		W		T			D			
05-Feb	09:00AM	06:00PM	96190	96272	15	14	180 GMS	57700	57770	70	9	7	12701	12738	37	6	80% WASHING	
06-Feb	09:00AM	06:00PM	96272	96362	16	14	190 GMS	57770	57848	78	7.5	7	12738	12778	40	7	WASHING	
07-Feb	09:00AM	06:00PM	96362	96444	15	13	190 GMS	57848	57918	70	7.5	7	12778	12814	36	7	WASHING	
08-Feb	09:00AM	06:00PM	96444	96529	18	16	210 GMS	57918	57993	75	10	7	12814	12851	37	8	DYEING	
09-Feb	S	U						A		Y		N			D			
10-Feb	09:00AM	06:00PM	96529	96618	19	17	210 GMS	57993	58069	76	12	7	12851	12890	39	9	DYEING	
11-Feb	09:00AM	06:00PM	96618	96706	20	19	210 GMS	58069	58142	73	12	7	12890	12929	39	9	DYEING	
12-Feb	09:00AM	06:00PM	96706	96796	20	19	215 GMS	58142	58219	77	11	7	12929	12969	40	10	DYEING	
13-Feb	09:00AM	06:00PM	96796	96885	20	19	215 GMS	58219	58297	78	10	7	12969	13009	40	9	DYEING	
14-Feb	09:00AM	06:00PM	96885	96974	20	19	215 GMS	58297	58369	72	11	7	13009	13049	40	9	DYEING	
15-Feb	09:00AM	06:00PM	96974	97062	19	18	210 GMS	58369	58443	74	11	7	13049	13088	39	8	DYEING	
16-Feb	S	U						A		Y		N			D			
17-Feb	09:00AM	06:00PM	97062	97143	15	14	180 GMS	58443	58516	73	7.5	7	13088	13124	36	7	WASHING	
18-Feb	09:00AM	06:00PM	97143	97224	15	14	180 GMS	58516	58591	75	7.5	7	13124	13159	35	6	WASHING	
19-Feb	09:00AM	06:00PM	97224	97313	19	17	210 GMS	58591	58668	77	10	7	13159	13197	38	8	DYEING	
20-Feb	09:00AM	06:00PM	97313	97403	20	19	215 GMS	58668	58742	74	10	7	13197	13237	40	10	DYEING	
21-Feb	09:00AM	06:00PM	97403	97483	14	12	190 GMS	58742	58815	73	7.5	7	13237	13269	32	7	WASHING	
22-Feb	09:00AM	06:00PM	97483	97564	15	13	190 GMS	58815	58883	68	7.5	7	13269	13303	34	7	WASHING	
23-Feb	S	U						A		Y		N			D			
24-Feb	09:00AM	06:00PM	97564	97654	20	18	215 GMS	58883	58958	75	11	7	13303	13342	39	9	DYEING	
25-Feb	09:00AM	06:00PM	97654	97742	19	17	210 GMS	58958	59031	73	11	7	13342	13379	37	8	DYEING	
26-Feb	09:00AM	06:00PM	97742	97831	19	17	210 GMS	59031	59105	74	11	7	13379	13417	38	9	DYEING	
27-Feb	09:00AM	06:00PM	97831	97912	18	16	190 GMS	59105	59174	69	10	7	13417	13451	34	7	70% WASHING	
28-Feb	S	H						O		W		T			D			N



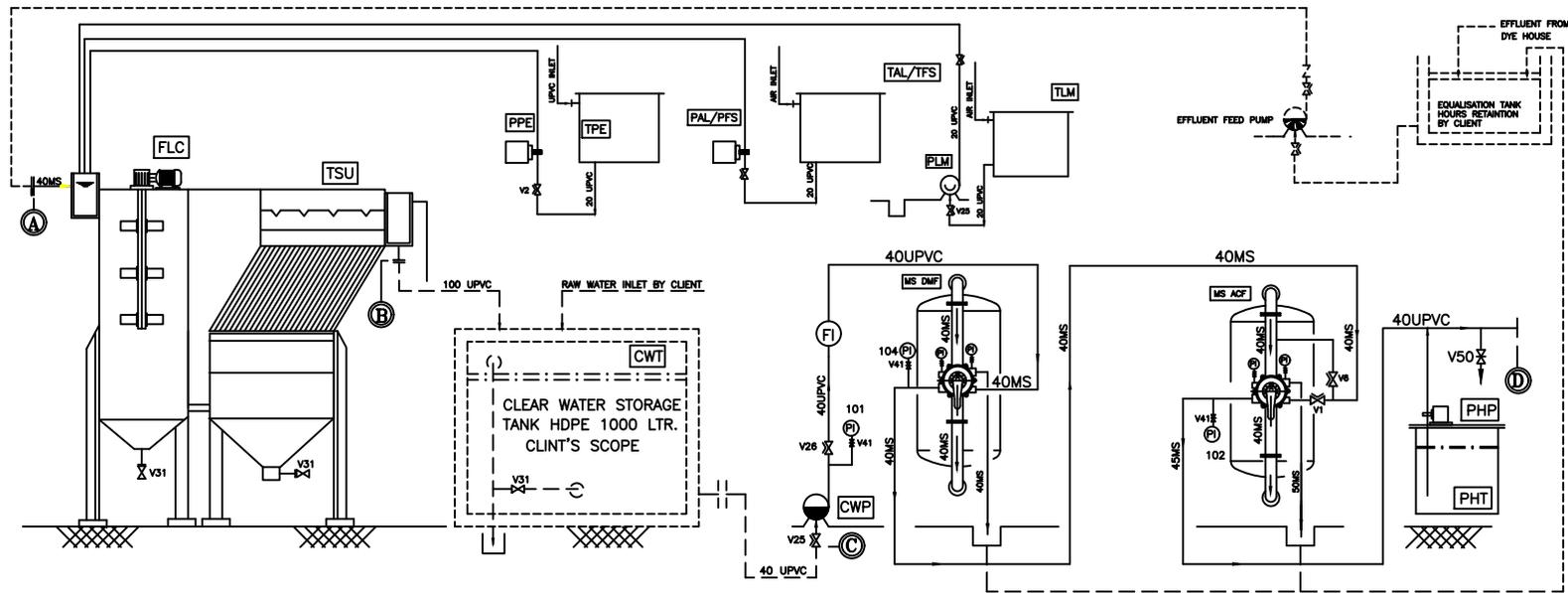
EUROSPA TERRYTOWELS PVT. LTD. (PLOT NO.-481, PHASE-2, HSIIDC BARHI)

ETP LOG BOOK

MONTH- MAR-2025

MONTH- FEB-2025			BORE WELL READING		CHEMICALS USED			ETP OUTLET			PH METER		ENERGY METER			ETP SLUDGE	REMARKS	SIGN
DATE	START TIME	STOP TIME	ON	OFF	LIME	FEROUS	POLY	START R	END R	UNIT(KL)	PH INLET	PH OUTLET	START R	END R	UNIT (WT)			
01-Mar	09:00AM	06:00PM	97912	98001	20	18	210 GMS	59174	59249	75	10	7	13451	13490	39	10	DYEING	
02-Mar	S		U			N			D			A			Y			
03-Mar	09:00AM	06:00PM	98001	98081	15	12	180 GMS	59263	59331	68	8	7	13490	13525	35	7	WASHING	
04-Mar	09:00AM	06:00PM	98081	98162	14	12	190 GMS	59343	59411	68	8	7	13525	13559	34	8	WASHING	
05-Mar	09:00AM	06:00PM	98162	98242	15	13	170 GMS	59424	59492	68	8	7	13559	13593	34	8	WASHING	
06-Mar	09:00AM	06:00PM	98242	98324	15	13	180 GMS	59504	59571	67	8	7	13593	13627	34	7	WASHING	
07-Mar	09:00AM	06:00PM	98324	98404	13	11	170 GMS	59586	59654	68	9	7	13627	13659	32	6	80% WASHING	
08-Mar	09:00AM	06:00PM	98404	98485	13	11	160 GMS	59566	59633	67	9	7	13659	13691	32	6	80% WASHING	
09-Mar	S		U			N			D			A			Y			
10-Mar	09:00AM	06:00PM	98485	98566	15	14	180 GMS	59647	59714	67	9	7	13050	13083	33	7	50% WASHING	
11-Mar	09:00AM	06:00PM	98566	98648	15	14	170 GMS	59728	59796	68	9	7	13081	13114	33	6	50% WASHING	
12-Mar	09:00AM	06:00PM	98648	98729	14	12	160 GMS	59810	59879	69	9	7	13114	13148	34	7	50% WASHING	
13-Mar	S		H		U		T		D		O			W			N	
14-Mar	S		H		U		T		D		O			W			N	
15-Mar	S		H		U		T		D		O			W			N	
16-Mar	S		U			N			D			A			Y			
17-Mar	S		H		U		T		D		O			W			N	
18-Mar	09:00AM	06:00PM	98729	98818	20	18	200 GMS	59891	59965	74	11	7	13148	13186	38	10	DYEING	
19-Mar	09:00AM	06:00PM	98818	98906	19	17	210 GMS	59980	60054	74	10	7	13186	13225	39	10	DYEING	
20-Mar	09:00AM	06:00PM	98906	98986	14	12	180 GMS	60068	60136	68	8	7	13225	13258	33	6	WASHING	
21-Mar	09:00AM	06:00PM	98986	99067	14	12	180 GMS	60148	60216	68	8	7	13258	13292	34	7	WASHING	
22-Mar	09:00AM	06:00PM	99067	99156	20	19	210 GMS	60229	60303	74	9	7	13292	13331	39	10	DYEING	
23-Mar	S		U			N			D			A			Y			
24-Mar	09:00AM	06:00PM	99156	99246	19	17	210 GMS	60318	60392	74	10	7	13331	13370	39	10	DYEING	
25-Mar	09:00AM	06:00PM	99246	99327	14	12	170 GMS	60408	60475	67	8	7	13370	13402	32	7	WASHING	
26-Mar	09:00AM	06:00PM	99327	99407	13	12	170 GMS	60489	60557	68	8	7	13402	13434	32	6	WASHING	
27-Mar	09:00AM	06:00PM	99407	99490	14	13	170 GMS	60569	60639	70	8	7	13434	13467	33	5	WASHING	
28-Mar	09:00AM	06:00PM	99490	99572	20	19	200 GMS	60636	60705	69	11	7	13467	13507	40	9	DYEING	
29-Mar	09:00AM	06:00PM	99572	99660	20	19	200 GMS	60705	60705	0	11	7	13507	13547	40	9	DYEING	
30-Mar	S		U			N			D			A			Y			
31-Mar	09:00AM	06:00PM	99572	99653	13	12	170 GMS	60705	60772	67	7	7	13507	13539	32	7	WASHING	





REGENERATION FLOWS:

MARK. NO.	DESCRIPTION	FLOW M3/HR	TIME MINUTES
MS-FDM	BACKWASH	10	10
MS-ACF	BACKWASH	10	10

TERMINATION POINTS

MARK. NO.	DESCRIPTION	SIZE NB	FLOW M3/HR	PRESSURE KG/CM2	CONN. STD.
A	FLC INLET	40	10	1.0	BSTD
B	TSU OUTLET	100	10	ATM	BSTD
C	CWP PUMP SUCTION	40	10	0.8	BSTD
D	ACF OUTLET	40	10	1.0	BSTD

INSTRUMENTS

MARK. NO.	DESCRIPTION	QTY.
PI	PRESSURE INDICATOR	4
FI	ELECTRONIC FLOW METER	1

EFFLUENT ANALYSIS:-

COLOUR - VARIABLE
 pH - N.M.
 COD - 400 - 500 ppm
 BOD - 200 - 280 ppm
 TDS - 2000 ppm
 TSS - 150 - 200 ppm
 OIL & GREASE - NIL
 TYPE OF CLOTH TREATED - COTTON
 TYPE OF DYES USED - REACTIVE

PERFORMANCE COMMITED

COD - < 250
 BOD - < 30
 TSS - < 100
 COLOUR - COLOURLESS
 COLOUR - <5 HAZEN UNITS
 END APPLICATION:- FOR DISCHARGE

VALVE LEGEND

- DIAPHRAGM VALVE
- BUTTERFLY VALVE
- NON RETURN VALVE
- NEEDLE VALVE
- BALL VALVE
- GLOBE VALVE

--- SCOPE OF CLIENT

UNIT DETAILS

SER. NO.	DESCRIPTION	SIZE / CAPACITY	TAG.NO.	NOS. OFF.	REMARKS
1	LIME DOSING PUMP	1000 LPH @ 20 MWC	PLM	1	SELF PRIMING BOX TYPE
2	ALUM/FERROUS SULPHATE DOSING PUMP	250 LPH @ 30 MWC	PAL/PFS	1	PLUNGER TYPE
3	POLYELECTROLYTE DOSING PUMP	100 LPH @ 30 MWC	PPE	1	PLUNGER TYPE
4	LIME DOSING TANK		TLM	1	HDPE
5	ALUM/FERROUS SULPHATE DOSING TANK		TAL/TFS	1	HDPE
6	POLYELECTROLYTE DOSING TANK		TPE	1	HDPE
7	FLOCCULATION TANK	1200 DIA. X 3250 HIGH.	FLC	1	MS (EPOXY PAINTED)
8	TUBE SETTLER UNIT	1000 X 2000 X 3250 HIGH.	TSU	1	MS (EPOXY PAINTED)
9	CLEAR WATER STORAGE TANK	CAPACITY : 2000 LTR.	CWT	1	HDPE/CIVIL CLINT SCOPE
10	CLEAR WATER PUMP	10.0 M3/HR @ 35 MWC	CWP	1	C.I.-KIRLOSKAR
11	EFFLUENT FEED PUMP	10.0 M3/HR @ 35 MWC	EFP	1	C.I.-KIRLOSKAR
12	DUAL MEDIA FILTER	800 DIA. X 1500 H.O.S.	FDM	1	MS (EPOXY PAINTED)
13	ACTIVATED CARBON FILTER	800 DIA. X 1500 H.O.S.	ACF	1	MS (EPOXY PAINTED)
14	PH DOSING PUMP	CAPACITY : 0-4LPH	PHP	1	E-DOSE
15	PH DOSING TANK	CAPACITY : 100 LTRS.	PHT	1	LLDP

CLIENT :				
DRN. BY		FLOW DIAGRAM (ETP 10m3/Hr.)	SCALE	N.T.S
CHD. BY			REV.	
APPD. BY			SHT. 1	OF 1
UNSPECIFIED LIMITS:				
* ANGULAR:				
* DIMENSIONS:				
SUPERSEDES:				
SUPERSEDED BY :		DWG. NO. :		



हरियाणा HARYANA

X 786684

THIS Agreement is made at Faridabad on this...^{15th}..... day...^{May}..... 2024.

BY AND BETWEEN

Gujarat Enviro Protection and Infrastructure (Haryana) Pvt. Ltd., a company incorporated and registered under the provisions of the Companies Act, 2013 and having its registered office at 370, S V P Road, Shop 8, Plot 384, Cigaretwala Bldg. Opp. CBI Prathna Samaj, Nr. Harkishandas Hospital, Mumbai (Maharashtra) (hereinafter referred to as GEPIL (Haryana) which expression shall unless repugnant to the context or meaning thereof shall mean and include its successors, representatives and permitted assignees etc.) of the FIRST PART

M/s. Eurospa Terrytowels Pvt Ltd. ^{AND} which is a Company / Partnership Firm / Proprietary Concern duly incorporated under the provisions of Plot No. 481, HSIDC Industrial Estate, located at Bashi, Sonapat and having its registered office at Bashi, Sonapat (hereinafter referred to as The Client which expression shall unless repugnant to the context or meaning thereof shall mean and include its successors, representatives and permitted assignees etc.) of the SECOND PART.

Recitals

WHEREAS Haryana Environmental Management Society (HEMS), a society registered under the Societies Registration Act, 1860 having its registered office at SCO 45, 1st floor, Sector -31, HUDA Market, Gurgaon, Haryana acting as a nodal agency of the Government of Haryana has awarded the work to a Consortium of Members led by Gujarat Enviro Protection & Infrastructure Ltd. (GEPIL) for development and operation of a Hazardous Waste Management Facility (HWM Facility) at Village Pali, Near Pali-Mohabatabad Stone Crusher Zone, Faridabad, Haryana on the leasehold land as per Lease Agreement executed between HEMS and Municipal Corporation, Faridabad (MCF) on 19th April 2005.

For Gujarat Enviro Protection And Infrastructure (Haryana) Pvt. Ltd.

SIGNED & STAMP for & on Behalf of GEPIL (Haryana)

Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED & STAMP for & on behalf of Client

Director

AND WHEREAS the Consortium of Members led by GEPIL have formed a Special Purpose Vehicle ("SPV") called Gujarat Enviro Protection & Infrastructure (Haryana) Pvt. Ltd. (GEPIL (Haryana)) to develop, operate and maintain the said Hazardous Waste Management Facility at Village Pali, Near Pali Mohabatabad Stone Crusher Zone, Faridabad, Haryana through an Agreement executed between HEMS, GEPIL (Haryana) and GEPIL, Surat on 30th June 2005.

AND WHEREAS the Party of the First Part is inter alia engaged in the business activities of development, operations and maintenance of infrastructure projects for hazardous waste management as specified in Hazardous Waste (Management and Handling) Rules, 1989 as amended in 2000, 2003, 2008 and now Hazardous Waste (Management, Handling and Transboundary Movement) Rules, 2016 and subsequent amendments (hereinafter referred to as "The Rules") and has been given authorization by Haryana State Pollution Control Board (HSPCB) to set up an Integrated Common Hazardous Waste Treatment, Storage & Disposal Facility (TSDF) at Pali, Near Pali Mohabatabad Stone Crusher Zone, Faridabad, Haryana.

AND WHEREAS the Party of the Second Part is generating hazardous waste and has approached the Party of the First Part for managing and disposing off its Hazardous Waste as per applicable rules since the Party of the First Part has set up the said facility at Pali, Near Pali Mohabatabad Stone Crusher Zone, Faridabad, Haryana.

AND WHEREAS the Party of the First Part has agreed to accept Hazardous Waste generated by the Party of the Second Part for collection, transportation, storage, treatment and disposal on the mutually agreed terms and conditions stated hereunder.

THIS DEED THEREFORE WITNESSES AS FOLLOWS:

1. DEFINITIONS AND INTERPRETATIONS

- 1.1 "TIME" shall be stated in Hours and shall mean Indian Standard Time.
- 1.2 "DAY" means a period of twelve (12) consecutive hours beginning at 08.00 hours and ending at 20.00 hours.
- 1.3 "WEEK" means a period of seven (7) consecutive days beginning from a day.
- 1.4 "MONTH" means a period beginning at 08.00 hours on the first day of Calendar Month and ending at 08.00 hours on the first day of succeeding Calendar Month.
- 1.5 "YEAR" means a period of three hundred and sixty five (365) consecutive days or three hundred and sixty six (366) consecutive days when such period includes a twenty ninth (29th) day of February beginning at 08.00 hours from a day.
- 1.6 "FINANCIAL YEAR" means a period of three hundred and sixty five (365) consecutive days or three hundred and sixty six (366) consecutive days when such period includes a twenty ninth (29th) day of February beginning at 08.00 hours from a day. It starts from 1st day of April month of the year and ends on 31st day of March month of next year.
- 1.7 "ACTIVE TERM" means the term during which GEPIL (Haryana) shall receive, transport, store, treat, recycle, recover and dispose of the hazardous waste at the TSDF site as per authorization granted by the HSPCB.

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)

Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Client

- 1.8 "FORCE MAJEURE" means any event or circumstance or combination of events or circumstances beyond the reasonable control of either party (the "Affected Party") and such event or circumstance cannot by exercise of reasonable diligence be prevented or cause to be prevented; cannot, despite the adoption of reasonable precautions or alternative measures (where sufficient time to adopt such precautions or alternative measures before the occurrence of such event or circumstance is available) be prevented; and which materially and adversely affects such party's performance of its duties and obligations under this Agreement.
- 1.9 The headings of or title to the Clauses in this Agreement shall not be deemed to be a part thereof or be taken into consideration in the interpretation or construction thereof.
- 1.10 Words imparting the singular only also include the plural and vice versa where the context so requires.
- 1.11 "TSDF" means Treatment, Storage & Disposal Facility operated by GEPIL (Haryana) located at Village Pali, Near Pali Mohabatabad Stone Crusher Zone, Faridabad, Haryana
- 1.12 HSPCB means Haryana State Pollution Control Board, CPCB means Central Pollution Control Board and MoEF means Ministry of Environment and Forests.
- 1.13 "Client" means a Company / Partnership Firm / Proprietary Concern / Co-operative Society, AOP etc which generates hazardous wastes as defined in the Hazardous Waste (Management & Handling Rules)1989 as amended in 2000, 2003, 2008 and now Hazardous Waste (Management, Handling and Transboundary Movement) Rules, 2016 and subsequent amendments.

2. PERIOD OF AGREEMENT

- 2.1 The present Agreement shall remain in force for the Active Term or Five years from date of 11th February 2024. Agreement whichever is earlier unless terminated earlier due to any of the reasons mentioned in this Agreement.
- 2.2 GEPIL (Haryana) will issue a Registration Certificate valid for 5 years effective from 11th February 2024. The registration shall need to be renewed including execution of fresh Agreement by the Client at least three months before the expiry of the current Agreement.

3. TERMINATION OF AGREEMENT

- 3.1 Both the Parties hereto agree that the present Agreement shall automatically come to an end in any of the following eventualities:
- i. On expiry of Authorization granted to the Client and the same having not been renewed by the Client or of the same having not been granted by Haryana State Pollution Control Board (HSPCB).
 - ii. On expiry of HEMS membership and the same having not been renewed by the Client or of the same having not been granted by HEMS.
- 3.2 This AGREEMENT can be terminated by the Client after giving a written Notice of at least 30 days to the other party. The provision relating to minimum charges shall be applicable, during the notice period in accordance with Clause 10.2.

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)

Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Client

Director

- 3.3 Both the Parties hereto further agree that in case of the present Agreement coming to an end owing to any of the aforesaid eventualities, it will be the sole responsibility of the Client to handle, treat and dispose off its Hazardous Waste in accordance with the relevant provisions of law.

4. **REGISTRATION**

- 4.1 The Client shall pay non refundable charges of ₹ 1000=00 (Rupees One Thousand Only) towards Registration every five years.
- 4.2 The Client shall pay non refundable charges of ₹ 8000=00 (Rupees Eight Thousand Only) towards Finger Printing Analysis of the waste to be conducted by GEPIL (Haryana) for waste characterization in every five years.
- 4.3 After having registered, if the registration is terminated within the validity period of the present Agreement because of any reason stated in this Agreement, then in that event, the registration can be revived on payment of non-refundable re-registration charges of ₹ 500/- (Rupees Five hundred only). Such re-registration shall be valid till the expiry of the last Registration Certificate.
- 4.4 The registration under this Agreement is not transferable in any manner whatsoever.

5. **TREATMENT & DISPOSAL CHARGES**

- 5.1 The Treatment and Disposal charges for various types of hazardous wastes are mentioned in Schedule I to this Agreement. The Treatment & Disposal Charges applicable under this Agreement for different types of wastes generated by the Client are as follows:

Sr. No.	Type of Wastes	Treatment and Disposal Charges (₹ Per MT)	Quantity (In MT)
1	ETP Sludge	1,964/-	1.500
2			
3			
4			
5			
6			
7			

(Attach sheets in case of more types of wastes)

- 5.2 GEPIL (Haryana) shall charge the Client towards treatment & disposal on the basis of weighment to be done at the TSDF site. If the Weigh Bridge at the site is not working, it will be weighed at an outside Weigh Bridge approved by GEPIL (Haryana).
- 5.3 The rates specified in Schedule I to this Agreement are based on general characteristics of the specified type of waste. In case any waste of the Client that

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)
Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Client

either does not fall under the mentioned categories or requires special type of treatment before or after disposal, the Client agrees to pay the rates for the same which shall be fixed on case to case basis depending upon the characteristics of the waste & treatment required in consultation with HEMS.

6. TRANSPORTATION CHARGES

- 6.1 The Client has requested GEPIL (Haryana) to provide NIL numbers of storage containers of NA capacity each to avoid frequent transportation. GEPIL (Haryana) has agreed to provide the said containers in consideration of which the client has agreed to pay ₹. NA (Rupees NA) as interest free security deposit to GEPIL (Haryana). The Client shall be responsible for the security and upkeep of as well as any damage caused to the container while it is lying at the premises of the Client.
- 6.2 M/s. GEPIL (Haryana) shall provide the fleet of waste transport vehicles of different capacities duly authorized by HSPCB. As per the requirements of the Client, lowest capacity vehicle for transporting its Hazardous Waste on full vehicle load or More than the vehicle capacity, basis to the TSDF Site shall be sent by GEPIL (Haryana) at the cost of the Client.
- 6.3 The Transportation Charges for transportation of waste from location of Client to the TSDF site are mentioned in Schedule II to this Agreement.
- 6.4 The Transportation Charges applicable under this Agreement at the current rates, excluding taxes, are ₹. (AS PER SCHEDULE -2) per km per MT Taxes, as applicable, are payable extra.

7. REVISION OF CHARGES

- 7.1 The Client covenants that various notified charges like Treatment & Disposal Charges, Transportation Charges etc and any other unforeseen charges under this Agreement for its Hazardous Waste shall be subject to revision and inclusion during the currency of this Agreement in consultation with HEMS, as and when such revision is called for due to any reason whatsoever. GEPIL (Haryana) shall inform the Client about such revisions in advance through a separate letter.
- 7.2 All Government, municipal, panchayat taxes, duties, levies, octroi, tolls, service tax etc., as applicable from time to time, related to transportation, treatment, storage, disposal and other services rendered under this Agreement shall be borne by the Client. In case the same are paid by GEPIL (Haryana), the Client shall reimburse the amount thereof to GEPIL (Haryana).
- 7.3 Service Tax or any other existing taxes as applicable presently on services related to disposal of hazardous waste have to be paid by the client.
- 7.4 All disposal charges are subject to annual upward revision effective From 1st April Every year at the rate of 4%.

8. OBLIGATIONS OF THE CLIENT

- 8.1 While entering into the present Agreement with GEPIL (Haryana), the Client shall submit the categories of Hazardous Waste along with the quantity and its desire to dispose off the same by GEPIL (Haryana). The said categories of Hazardous Waste shall be as per the parameters specified in the Schedules of Hazardous Waste (Management, Handling & Transboundary Movement) Rules 2016, as amended from time to time.

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)
Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

Director

SIGNED for & on behalf of Client

- 8.2 The Client shall get the Authorization from HSPCB permitting the Client to send its Hazardous Waste to the TSDF Site for treatment and disposal and that it shall be the responsibility of the Client to get the same renewed from time to time, failing which GEPIL (Haryana) reserves its right to repudiate the present Agreement under intimation to HSPCB and HEMS.
- 8.3 The Client shall make all the proper, necessary and adequate arrangement for keeping production records and the Hazardous Waste generated from these processes. The Client shall provide relevant and correct information with respect to process, waste quantity and characteristics (physical & chemical), nature and toxicity of waste as and when asked for by GEPIL (Haryana). This information may be forwarded to HSPCB / CPCB / MoEF/ any other Statutory Authority, if asked for.
- 8.4 The Client shall be required to maintain the record of Hazardous Wastes generated, stored and sent for treatment and disposal to GEPIL (Haryana). The records so maintained shall be subject to cross check and physical verification by authorized representative of GEPIL (Haryana) through visit to Client's premises.
- 8.5 GEPIL (Haryana) reserves right to reject collection of the hazardous waste spilled over the ground and containers whose exteriors are soiled by spillages. The Client shall locate the storage facility in such a way so that the same shall be accessible to the waste transport vehicles of GEPIL (Haryana).
- 8.6 **Dispatch and Detention of Transport Vehicle**
- i. The Client is required to intimate GEPIL (Haryana) when it has minimum one vehicle load of waste to be lifted, through letter / Fax / Email to send waste transport vehicle at least five days in advance from the date of collection.
 - ii. On arrival of the same at the Client's site, the Client shall be responsible for loading its Hazardous Waste into the said waste transport vehicle within three hours of arrival at the Client's site counting from the time of reporting at the security gate of the Client.
 - iii. If the detention of the said waste transport vehicle at the Client's site exceeds the time limits stipulated in Schedule II to this Agreement, there shall be levied detention charges at the rates as mentioned in Schedule II to this Agreement. The Client may detain the vehicle for a maximum of six hours including time stipulated for loading.
 - iv. In case, for any reason, including detention for more than six hours, the vehicle is sent back to GEPIL (Haryana) without giving the waste even after having been requisitioned by the Client, the Client shall pay the transportation charges for the full capacity load of the vehicle.
- 8.7 Before the Hazardous Waste is loaded into the waste transport vehicle and dispatched to TSDF site, the Client shall ensure that the said waste is packed in a manner suitable for transportation and that the said packed waste withstands physical and climatic conditions and does not result in any kind of leakage, spillage and accident etc causing adverse impact on health and environment.

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)
Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Client

- 8.8 If and when an accident occurs while loading Hazardous Waste at the Client's site, the Client shall immediately report the same to HSPCB and other authorities as per the Rules and also to GEPIL (Haryana).
- 8.9 **Rejection of Waste**
- i. The Client agrees to maintain waste characteristics close to Finger Print Analysis Report of the waste (attached as Schedule III to this Agreement). In case of variation of over 5% in waste characteristics mentioned in the said Schedule, the Client covenants to pay the revised treatment and disposal charges determined for its specific waste type and characteristics failing which the Client shall accept the hazardous waste back at its own cost in accordance with Clause 8.9 (ii) and 8.9 (iii).
 - ii. The Client shall be required to accept Hazardous Waste back and bear the cost of return transportation of full vehicle load, if the same is rejected by GEPIL (Haryana) due to any of the following reasons:
 - a) The variation in waste characteristics is beyond 5%.
 - b) The wastes contain unacceptable wastes types as listed under Clause 9.2.
 - iii. If the Client fails to do so within 2 days of reporting the matter, its registration will be terminated with intimation to HEMS. In the event of waste rejection, the Client shall be totally responsible and liable for any consequence arising thereof and GEPIL (Haryana) reserves all rights to take any suitable actions under the law.
- 8.10 During wet period of monsoon season, Hazardous Waste may not be accepted at the TSDF Site. During this period Client is required to make a provision to store its Hazardous Waste for a minimum period of four months, as per the requirement of HSPCB.
- 8.11 GEPIL (Haryana) may request the Client, under intimation to HEMS, to provide any additional information, as may be required, for treatment and disposal of waste or as asked for by HSPCB / CPCB / MOEF / any other Statutory Authority. The Client shall send the said information to GEPIL (Haryana) at least two days before the scheduled time, if specified by the information seeking authority else within two weeks time.
- 8.12 The Client shall comply with the provisions of Environment (Protection) Act, 1986 and the Rules as amended from time to time as also with the conditions of the present Agreement and that any breach committed thereof shall render the Client not eligible for disposing of its Hazardous Waste in TSDF site.
- 8.13 The Client shall not claim any right, interest or privilege in or in relation / connection with Hazardous Waste accepted at the TSDF site.
- 8.14 In case of any change in constitution of firm or company or proprietary concern, company name, products or quality and/or production rate of products or waste quantity or characteristics, the Client shall intimate GEPIL (Haryana) by written notification by registered letter / speed post / courier prior to proposed date of change and get its waste Finger Printing Analysis done again, where ever required in accordance with Clause 4.2.

For Eurospa Terry Towels Pvt. Ltd.
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)
Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Client

9. **QUALITY**

- 9.1 The Client hereby covenants to ensure that its Hazardous Waste shall, under all circumstances, conform to the norms specified by HSPCB and as prescribed under the provisions of law for the time being in force.
- 9.2 The Client agrees not to send the following type of wastes which could be detrimental to the environment, safety of the facility and to the persons handling it in any manner:-
- i. Wastes containing explosive substances (An explosive substance is a solid or liquid substance (or mixture of substances) which is, in itself, capable by chemical reaction of producing gas at such a temperature and pressure and at such a speed as to cause damage to the surroundings.)
 - ii. Waste which has an obnoxious odour.
 - iii. Waste which is flammable (Flash point below 65°C)
 - iv. Waste which contains shock sensitive substances (Shock sensitive refers to the susceptibility of a chemical or substance to rapidly decompose or explode when struck, vibrated or otherwise agitated.).
 - v. Waste which contains volatile substance of significant toxicity.
 - vi. Wastes containing Radio active substances

10. **QUANTITY**

- 10.1 Subject to the conditions mentioned under Clause 3.2, the Client agrees to send on firm basis to GEPIL (Haryana), its own Hazardous Waste subject to maximum of ----- MT per day and **1,500** MT per annum, which will be called the Contracted Quantity.
- 10.2 If the Client wants to send the requisite Hazardous Waste less than 90% of the aforesaid Contracted Quantity, than in that event, the Client can request GEPIL (Haryana), along with necessary justifications, for change in its Contracted Quantity twice in a year by providing at-least three months notice. The client shall still be liable to pay to GEPIL (Haryana) for the Minimum Quantity i.e. 90% of the Contracted Quantity till the expiry of three months notice period. The receipt of waste shall be monitored by GEPIL (Haryana) on quarterly basis and charges for deficit, if any shall be billed accordingly. In case of Force Majeure conditions at the Client's premises leading to reduction in annual waste generation, the liability to pay for minimum quantity shall be waived for the period of Force Majeure.
- 10.3 If the Client exceeds the annual Contracted Quantity of Hazardous Waste for disposal, then in that event Client covenants to increase the security deposit accordingly as per Clause No. 11.1.

11. **BILLING AND PAYMENT OF CHARGES**

- 11.1 The Client shall effect arrangement to make the payment of interest free Security Deposit of ₹ 28,714 /- (Rupees Twenty Eight thousand)

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)

Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Client

Director

- Seven hundred fourteen Only) equivalent to Treatment & Disposal Charges of its Hazardous Waste for two months of Contracted Quantity that shall always be maintained at a value twice or more than the Transportation, Treatment & Disposal Charges for one vehicle load waste. The said amount of interest free Security Deposit will be refunded only on the termination of this Agreement after adjusting other / pending claims of GEPIL (Haryana) against the Client, if any.
- 11.2 In case of insufficient balance (Security Deposit) in the Client's account, GEPIL (Haryana) shall not send the waste collection vehicle.
- 11.3 GEPIL (Haryana) shall raise the bill against each waste disposal consignment (towards Transportation, Treatment & Disposal Charges) within three days of receipt of the waste at the TSDF Site. The client shall pay the bill within 30 days from the date of issue of bill.
- 11.4 The Client shall, upon receipt of the bill from GEPIL (Haryana), make full payment on or before the due date mentioned in the bill. In case of delayed payment by the Client, interest at the rate of 15% per annum shall be charged by GEPIL (Haryana) on delayed payments. .
- 11.5 In case of default / dishonor in payment, GEPIL (Haryana) shall give seven days notice to Client, with information to HEMS, for settlement of outstanding dues by effecting the payment through DD/pay order along with interest else the Registration of Client shall be cancelled.
- 11.6 In the event of cancellation of Registration due to reasons mentioned under Clause 11.5, the client can re-register upon payment of balance dues along with interest through DD / Pay order apart from non-refundable re-registration charges in accordance with Clause 4.3.

12. **DEFAULT**

- 12.1 If the Client fails and /or defaults in the discharge of any of his obligation under the present Agreement, the GEPIL (Haryana) after serving seven days notice shall have discretion to (i) cancel the Client's Registration & refuse to accept Hazardous Waste of the Client for disposal, and (ii) notify to HEMS and HSPCB the name of the Client informing about such default.
- 12.2 In the event of Client committing any breach/violation of any condition of the present Agreement or any provision of Law / Act / Rules for the time being in force, GEPIL (Haryana) reserves its right to suspend / cancel the registration for such period as it deems fit with information to HEMS.
- 12.3 Where an offence under the Environment (Protection) Act 1986 or under the Rules framed thereunder, has been committed by the Client or is attributed to any negligence on the part of the Client which shall include its Director, Partner, Proprietor, Manager, Secretary, Officer etc. and if such Client is guilty of the offence or is liable to be prosecuted against and punished accordingly, no suit, prosecution or legal proceeding (s) shall lie against GEPIL (Haryana) for the offence committed by the Client .
- 12.4 GEPIL (Haryana) reserves its right to issue a show cause notice to the Client, with information to HEMS, if it is of the opinion that the Client has contravened the provisions of the present Agreement, requesting the Client to remedy the

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)
Director/Authorised Signatory

For Eurospa Terry Towels Pvt. Ltd.

SIGNED for & on behalf of Director

contravention within 15 days time. The said notice served shall specify the measures to be taken by the Client in remedying the said contravention.

13. INDEMNITIES

- 13.1 The Client shall be deemed to be in exclusive possession and control of the said Hazardous Waste and shall be fully liable and responsible for its arrangement, appurtenances and properties before completely loaded waste transport vehicle of GEPIL (Haryana) leaves the Client's premises.
- 13.2 Accordingly the Client hereby covenants and agrees to fully protect, indemnify and hold GEPIL (Haryana), its employees, agents and successors and assignees harmless against any and all claims, demands, action, suits, proceedings and judgment and any and all liabilities, costs, expenses, damages or losses arising out of or resulting from or incidental to or in connection therewith, which may be made out against successors and assignees or by third parties on account of damages or injury to property or persons or loss of life resulting from or arising out of the installation, presence, maintenance or operation or the intake arrangements, appurtenances and properties of the Client .
- 13.3 It is also agreed by and between the Parties hereto that GEPIL (Haryana) is not and shall not be liable in any manner whatsoever due to any negligence and for any reason or otherwise of the Client, in disposing its Hazardous Waste at the factory site of the Client or at any other place.
- 13.4 Accordingly the GEPIL (Haryana) hereby covenants and agrees to fully protect, indemnify and hold Client, its employees, agents and successors and assignees harmless against any and all claims, demands, action, suits, proceedings and judgment and any and all liabilities, costs, expenses, damages or losses arising out of or resulting from or incidental to or in connection therewith, which may be made out against successors and assignees or by third parties on account of damages or injury to property or persons or loss of life resulting from or arising out of the breach of any terms and condition/ obligation of GEPIL (Haryana), as envisaged in this agreement.

14. FORCE MAJEURE

- 14.1 In case of any Force Majeure event at the site of the Client, GEPIL (Haryana) shall not be saddled with any liability contingent or otherwise but in that case, it shall be the sole liability of the Client.
- 14.2 In case of any environmental risk arising during the performance of this Agreement at the TSDF site either due to Force Majeure event or due to circumstances beyond the reasonable control of the parties hereto, neither of the parties shall be liable for the consequences arising there from.
- 14.3 Both the parties hereto agree that due to change in any laws related to waste disposal mechanism / criteria or due to any directive of any Court or Authority, if GEPIL (Haryana) is to incur any additional financial burden consequent upon any alteration and / or modification in respect of land-filled waste, then, in that case the Client shall be liable to contribute for the same in proportion to its disposal of Hazardous Waste quantity in TSDF site. The actual burden shall be determined in consultation with HEMS.

For Gujarat Enviro Protection And Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on behalf of GEPIL (Haryana)

For Eurospa Terry Towels Pvt. Ltd.

Mahyja
10
Director

SIGNED for & on behalf of Client

- 14.4 Both the parties hereto agree that in any event of there being order in form of any injunction, stay or otherwise from any Court, HSPCB or any other Authority stopping the functioning of the Site or otherwise whereby GEPIL (Haryana) becomes unable to accept Hazardous Waste of the Client, GEPIL (Haryana) shall not be responsible or made responsible and / or be liable in any manner in that regard and that in such an eventuality, it shall be the responsibility of the Client to get the needful done in respect of disposal of its Hazardous Waste.

15. PREVIOUS CORRESPONDANCE

- 15.1 Save and except all discussions and meetings held and correspondence exchanged between GEPIL (Haryana) and the Client in respect of this Agreement and any decisions arrived at therein in the past and before coming into force of the present Agreement, no reference of such discussions with the Client for interpreting the present Agreement or otherwise shall be made. Whereas, Waste Data Sheet and Application Form, will be treated as part of this Agreement.

16. ARBITRATION

- 16.1 In case of any dispute or difference of opinion that may arise out of the present Agreement, the matter shall be settled by the parties by mutual negotiations to be concluded within 45 days from the date of intimation of existence of dispute or difference of opinion, as the case may be, by one party to the other party, failing which, the matter shall be settled through arbitration. Both the parties shall appoint an arbitrator each, and the two arbitrators so appointed, shall appoint the third arbitrator. The third arbitrator shall be the presiding arbitrator of the panel. The arbitration shall be as per the Arbitration & Conciliation Act, 1996. The venue of arbitration shall be Faridabad. The arbitration proceedings shall be recorded in English and the arbitration award shall be final and binding on both the parties.

17. LAWS GOVERNING THE AGREEMENT

- 17.1 The present Agreement shall be subject to Indian Laws, rules and regulations and notifications etc. issued under such laws.

18. AMENDMENTS:

- 18.1 GEPIL (Haryana) may, if required at any point of time make suitable change in the present Agreement in consultation with HEMS after serving a notice to the said Client.

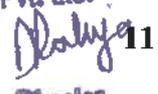
For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.



Director/Authorised Signatory

SIGNED for & on Behalf of GEPIL (Haryana)

For Eurospa Terry Towels Pvt. Ltd.



Director

SIGNED for & on behalf of Client

19. JURISDICTION

19.1 Subject to the provisions of Clause 17 of this Agreement, the parties hereto mutually agree that the Civil Courts at Faridabad only shall have jurisdiction for all the disputes/differences arising out of this Agreement.

20. The Company (including its affiliate/ associate / group companies) shall have exclusive rights to avail direct/indirect concession and reliefs as may be accruing on account of this agreement under any prevailing environmental laws/rules/regulations or as may be notified from time to time."

21. The addresses of the parties hereto, unless changed by written notification to be given at least 15 days in advance by registered letter prior to proposed date of change, shall be as follows:

- 1) M/s. Gujarat Enviro Protection & Infrastructure (Haryana) Pvt. Ltd.
Reg. 370, S V P Road, Shop 8, Plot 384, Cigaretwala
Bldg. Opp. CBI Prathna Samaj, Nr. Harkishandas
Hospital, Mumbai (Maharashtra)
- 2)

IN WITNESS WHEREOF the parties hereto acting through their properly constituted representatives have set their hands to cause this Agreement signed and executed in their respective names and on their behalf.

For Gujarat Enviro Protection And Infrastructure (Haryana) Pvt. Ltd.
and on behalf of
GEPIL (Haryana)

.....
 Name : Mr. Ashwani Kumar
 Designation : (Site Head)
 Address : Gepil(Hr)

Witness :
 1.....
 Name : Love Gautam.
 Designation : Manager.
 Address : GEPIL(HR)

2.....
 Name :
 Designation :
 Address :
 For Gujarat Enviro Protection And Infrastructure (Haryana) Pvt. Ltd.

SIGNED for & on Behalf of GEPIL (Haryana)

Director/Authorised Signatory

For Europa Terry Towels Pvt. Ltd.
and on behalf of Client
(Sign And Stamp)

.....
 Name : HEERAMAL
 Designation :
 Address : V.P.O. Ghosali Dist. Sonpat

Witness:
 1.....
 Name : Vivek
 Designation :
 Address : Ward No-5 Bega Road

2.....
 Name :
 Designation :
 Address :

For Europa Terry Towels Pvt. Ltd.
SIGNED for & on behalf of Client
Director



Schedule - I

Rates for Landfill, Solidification & Stabilisation and Incineration (Effective From 01/04/2024)				
	Up to 400 MT	401 To 700 MT	701 To 1200 MT	Above 1200 MT
a. Fixed Landfill Charges (Rs. Per MT)	1964	1941	1918	1904
b. Solidification & Stabilisation Charges (Rs per MT)				
Waste : Additives				
1:0.10	2820	2592	2569	2539
1:0.20	3687	3615	3577	3539
1:0.30	4368	4285	4242	4198
1:0.40	4878	4783	4731	4685
1:0.50	5389	5285	5234	5174
1:0.60	6055	5937	5878	5813
1:0.70	6720	6579	6515	6447
1:0.80	7312	7167	7091	7019
1:0.90	7840	7685	7601	7529
1:1.00	8363	8194	8112	8025
c. Variable Incineration Charges (Rs. Per MT) - for a category of waste of a particular calorific value (in KCal/Kg) as per the ranges given below :				
Calorific value				
Upto 2500 KCal/kg	22833	22151	21925	21465
Greater than 2500 & up to 4500KCal/kg	18763	18199	18017	17638
Greater than 4500 KCal/kg	15707	15226	15069	14766

Notes:-

- The above rates are valid up to 31.03.2025. Thereafter the rates shall attract escalation @ 4% on annual basis.
- The above rates are for the specified type of waste. In case any waste that may require special treatment prior to its disposal, the rates for such waste shall be fixed on case to case basis depending on the characteristics of waste & treatment required in consultation with HEMS
- The rates for solidification and stabilization are for the waste that requires additives up to 1:1.0 ratios. If the waste requires additives more than 1:1, the rates shall be charged depending on the quantity of additives required to be added & its bulking factor to be decided in consultation with HEMS.
- The rates of Solidification & Stabilization as well as rates for incineration include landfill charges. No extra charges will be levied for residue disposal landfill. we will charge 5% CRF charges on total invoicing as per hems guideline in case of secured landfill and Solidification & Stabilization.
- The above rates are exclusive of any statutory levies which will be payable extra.
- Process for printing of TMO @ Rs. 10/- for each.
- Further, the charges in respect of preprocessing process where ever applicable, remains unchanged and are as under:
 - Charges for de-watering/ drying @ Rs. 1000/- MT on Hazardous waste having moisture content more than 40%.
 - Charges for neutralization @ Rs. 1000/- MT on Hazardous waste having pH between 4 and 2. and greater than 12.
 - We will also be charging neutralization @ Rs. 2000/- MT on Hazardous waste having pH lesser than 2.

SIGNED for & on Behalf of GEPIL (Haryana)

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

Director/Authorised Signatory

SIGNED for & on Behalf of Client
For Eurospa City Pvt. Ltd.
Director



Schedule- II Transportation
Charges (Rs. per Km per MT)

Revised Rates effective from 01-04-2024 (Fuel Price: 88.12 per liter)

One Way Distance	1 MT			3 MT			7 MT			9 MT			12 MT			16 MT & Above		
	Fuel cost	Other cost	Total cost	Fuel cost	Other cost	Total cost	Fuel cost	Other cost	Total cost	Fuel cost	Other cost	Total cost	Fuel cost	Other cost	Total cost	Fuel cost	Other cost	Total cost
Up to 75 KM	8.82	23.25	32.06	5.95	7.89	13.84	4.57	2.79	7.36	4.62	2.85	7.48	4.42	2.69	7.11	4.46	2.59	7.05
75 to 200 KM	8.83	16.54	25.37	5.13	5.88	11.01	4.00	1.99	5.99	4.05	2.05	6.10	3.87	1.87	5.75	3.92	1.78	5.71
>200 KM	8.83	15.60	24.43	5.13	5.14	10.27	4.00	1.64	5.64	4.05	1.70	5.75	3.87	1.62	5.49	3.92	1.51	5.44

Note:

- The above revised rates are based on current (revised) Diesel price of Rs. **88.12** per liter. The 'Fuel Cost' component of the rates shall be adjusted based on the rates of Diesel at Faridabad (Haryana) on quarterly basis i.e. 1st of April, July, Oct. & Jan. of each year.
- The 'Other Cost' component of rates is firm up to 31.03.2025 and shall be subject to 3% escalation on annual basis thereafter.
- The rates indicated above are for actual Distance of the Generator's unit from the TSDF site. The chargeable distance will be double the actual one way distance from TSDF site to the Generator's unit i.e. to & fro for full truck load. Minimum charges payable will be Truck Capacity in MT *Rate per km/MT*To & from distance of Generator's unit from TSDF Site. **The Rates are Inclusive Toll Tax.**
- The transportation rates are excluding loading, packing material, and any other statutory levies.
- The maximum loading time and detention charges beyond the free loading time for different capacity vehicles are as given below:

Sr. No	Vehicle Capacity	Free Loading Time	Detention Charges/hr
(i)	1 MT	2 hrs	300/-
(ii)	3 MT	2 hrs	300/-
(iii)	7 MT	3 hrs	360/-
(iv)	9 MT	3 hrs	360/-
(v)	12 MT	4 hrs	400/-
(vi)	16 MT	4 hrs	400/-

SIGNED for & on Behalf of GEPIL (Haryana)

For Gujarat Enviro Protection And
Infrastructure (Haryana) Pvt. Ltd.

Director/Authorised Signatory

For Europa Terry Towels Pvt. Ltd.
SIGNED for & on Behalf of Client

Director

4951

FORM GSTR-1

[See rule 59(1)]

54

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	February

1	GSTIN		06AACCE9271C1ZT
2	(a)	Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
	(b)	Trade name if any	EUROSPA TERRY TOWELS PVT. LTD.
	(c)	ARN	AA060225189498R
	(d)	ARN date	10/03/2025

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	69	Invoice	1,07,40,249.41	38,693.00	2,49,159.86	2,49,159.86	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	7	Invoice	2,65,92,145.65	13,29,607.28			0.00
- EXPWP	7	Invoice	2,65,92,145.65	13,29,607.28			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			13,65,810.00				
- Nil			13,65,810.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) – CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	8	Note	-4,71,063.40	0.00	-11,776.59	-11,776.59	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes – Credit notes)	8	Note	-4,71,063.40	0.00	-11,776.59	-11,776.59	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00			0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) – CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00			0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	5	NA	3,82,27,141.66	13,68,300.28	2,37,383.27	2,37,383.27	0.00
13 - Documents issued							
Net issued documents	89	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) – For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) – For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			3,82,27,141.66	13,68,300.28	2,37,383.27	2,37,383.27	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 10/03/2025

Signature

Name of Authorized Signatory

JITESH RAHEJA

Designation/Status: DIRECTOR

4956

59

FORM GSTR-1

[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	March

1	GSTIN		06AACCE9271C1ZT
2	(a)	Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
	(b)	Trade name if any	EUROSPA TERRY TOWELS PVT. LTD.
	(c)	ARN	AA0603252226793
	(d)	ARN date	10/04/2025

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	87	Invoice	2,13,33,956.27	3,02,979.69	3,88,712.87	3,88,712.87	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	8	Invoice	2,63,63,063.56	13,18,153.18			0.00
- EXPWP	8	Invoice	2,63,63,063.56	13,18,153.18			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			20,76,377.00				
- Nil			20,76,377.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) – CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	12	Note	-5,82,463.86	-4,988.19	-12,400.02	-12,400.02	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes – Credit notes)	12	Note	-5,82,463.86	-4,988.19	-12,400.02	-12,400.02	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00			0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) – CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00			0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	9	NA	4,91,90,932.97	16,16,144.68	3,76,312.85	3,76,312.85	0.00
13 - Documents issued							
Net issued documents	111	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) – For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) – For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			4,91,90,932.97	16,16,144.68	3,76,312.85	3,76,312.85	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 10/04/2025

Signature

Name of Authorized Signatory

DIVYANG RAHEJA

Designation/Status: DIRECTOR

4961

64

FORM GSTR-1

[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	October

1	GSTIN		06AACCE9271C1ZT
2	(a)	Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
	(b)	Trade name if any	EUROSPA TERRY TOWELS PVT. LTD.
	(c)	ARN	AA061024181318E
	(d)	ARN date	09/11/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	71	Invoice	1,16,40,796.82	2,11,823.40	1,88,227.80	1,88,227.80	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	3	Invoice	1,08,71,584.26	5,43,579.21			0.00
- EXPWP	3	Invoice	1,08,71,584.26	5,43,579.21			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			14,19,464.00				
- Nil			14,19,464.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) – CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	2	Note	-73,154.87	0.00	-1,828.87	-1,828.87	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes – Credit notes)	2	Note	-73,154.87	0.00	-1,828.87	-1,828.87	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00			0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) – CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00			0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	8	NA	2,38,58,690.21	7,55,402.61	1,86,398.93	1,86,398.93	0.00
13 - Documents issued							
Net issued documents	78	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) – For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) – For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			2,38,58,690.21	7,55,402.61	1,86,398.93	1,86,398.93	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 09/11/2024

Signature

Name of Authorized Signatory

DIVYANG RAHEJA

Designation/Status: DIRECTOR

FORM GSTR-1

[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	November

1	GSTIN		06AACCE9271C1ZT
2	(a)	Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
	(b)	Trade name if any	EUROSPA TERRY TOWELS PVT. LTD.
	(c)	ARN	AA061124183461H
	(d)	ARN date	10/12/2024

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	68	Invoice	1,49,70,476.89	95,367.00	3,26,756.96	3,26,756.96	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	2	Invoice	50,17,773.53	2,50,888.67			0.00
- EXPWP	2	Invoice	50,17,773.53	2,50,888.67			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total	1	Net Value	19,683.00	984.15	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			11,88,037.00				
- Nil			11,88,037.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- EXPWP	0	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) – CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	2	Note	-10,67,384.00	-47,727.60	-2,820.80	-2,820.80	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes – Credit notes)	2	Note	-10,67,384.00	-47,727.60	-2,820.80	-2,820.80	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00			0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) – CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00			0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	8	NA	2,01,28,586.42	2,99,512.22	3,23,936.16	3,23,936.16	0.00
13 - Documents issued							
Net issued documents	74	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) – For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) – For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			2,01,28,586.42	2,99,512.22	3,23,936.16	3,23,936.16	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 10/12/2024

Signature

Name of Authorized Signatory

JITESH RAHEJA

Designation/Status: DIRECTOR

4971

74

FORM GSTR-1

[See rule 59(1)]

Details of outward supplies of goods or services

Financial year	2024-25
Tax period	December

1	GSTIN		06AACCE9271C1ZT
2	(a)	Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
	(b)	Trade name if any	EUROSPA TERRY TOWELS PVT. LTD.
	(c)	ARN	AA061224252641J
	(d)	ARN date	11/01/2025

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
4A - Taxable outward supplies made to registered persons (other than reverse charge supplies) including supplies made through e-commerce operator attracting TCS - B2B Regular							
Total	73	Invoice	1,76,05,039.54	1,28,157.07	3,79,467.43	3,79,467.43	0.00
4B - Taxable outward supplies made to registered persons attracting tax on reverse charge - B2B Reverse charge							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
5 - Taxable outward inter-state supplies made to unregistered persons (where invoice value is more than Rs. 1 lakh) including supplies made through e-commerce operator, rate wise - B2CL (Large)							
Total	0	Invoice	0.00	0.00			0.00
6A - Exports (with/without payment)							
Total	2	Invoice	72,70,525.65	3,63,526.28			0.00
- EXPWP	2	Invoice	72,70,525.65	3,63,526.28			0.00
- EXPWOP	0	Invoice	0.00				
6B - Supplies made to SEZ unit or SEZ developer - SEZWP/SEZWOP							
Total	0	Invoice	0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
6C - Deemed Exports - DE							
Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
7- Taxable supplies (Net of debit and credit notes) to unregistered persons (other than the supplies covered in Table 5) including supplies made through e-commerce operator attracting TCS - B2CS (Others)							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
8 - Nil rated, exempted and non GST outward supplies							
Total			0.00				
- Nil			0.00				
- Exempted			0.00				
- Non-GST			0.00				
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Regular							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to taxable outward supplies made to registered person in returns of earlier tax periods in table 4 - B2B Reverse charge							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9A - Amendment to Inter-State supplies made to unregistered person (where invoice value is more than Rs. 1 lakh) in returns of earlier tax periods in table 5 - B2CL (Large)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original)			0.00	0.00			0.00
9A - Amendment to Export supplies in returns of earlier tax periods in table 6A (EXPWP/EXPWOP)							
Amended amount - Total	1	Invoice	38,90,245.63	1,94,512.28			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- EXPWP	1	Invoice	0.00	0.00			0.00
- EXPWOP	0	Invoice	0.00				
9A - Amendment to supplies made to SEZ units or SEZ developers in returns of earlier tax periods in table 6B (SEZWP/SEZWOP)							
Amended amount - Total	0	Invoice	0.00	0.00			0.00
Net differential amount (Amended - Original) - Total			0.00	0.00			0.00
- SEZWP	0	Invoice	0.00	0.00			0.00
- SEZWOP	0	Invoice	0.00				
9A - Amendment to Deemed Exports in returns of earlier tax periods in table 6C (DE)							
Amended amount - Total	0	Invoice	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Registered) – CDNR							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Total - Net off debit/credit notes (Debit notes - Credit notes)	6	Note	-2,97,008.12	-9,407.61	-2,721.41	-2,721.41	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net Total (Debit notes – Credit notes)	6	Note	-2,97,008.12	-9,407.61	-2,721.41	-2,721.41	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00			0.00
Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net Total (Debit notes – Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9B - Credit/Debit Notes (Unregistered) – CDNUR							
Total - Net off debit/credit notes (Debit notes - Credit notes)	0	Note	0.00	0.00			0.00
Unregistered Type							
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
9C - Amended Credit/Debit Notes (Registered) - CDNRA							
Amended amount - Total	0	Note	0.00	0.00	0.00	0.00	0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Regular							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 4 other than table 6 - B2B Reverse charge							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6B - SEZWP/SEZWOP							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00			0.00
Amended Credit / Debit notes issued to registered person for taxable outward supplies in table 6C – DE							
Net total (Net Amended Debit notes - Net Amended Credit notes)	0	Note	0.00	0.00	0.00	0.00	0.00
9C - Amended Credit/Debit Notes (Unregistered) - CDNURA							
Amended amount - Total	0	Note	0.00	0.00			0.00
Net Differential amount (Net Amended Debit notes - Net Amended Credit notes) - Total			0.00	0.00			0.00
Unregistered Type							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
- B2CL	0	Note	0.00	0.00			0.00
- EXPWP	0	Note	0.00	0.00			0.00
- EXPWOP	0	Note	0.00				
10 - Amendment to taxable outward supplies made to unregistered person in returns for earlier tax periods in table 7 including supplies made through e-commerce operator attracting TCS - B2C (Others)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)			0.00	0.00	0.00	0.00	0.00
11A(1), 11A(2) - Advances received for which invoice has not been issued (tax amount to be added to the output tax liability) (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11B(1), 11B(2) - Advance amount received in earlier tax period and adjusted against the supplies being shown in this tax period in Table Nos. 4, 5, 6 and 7 (Net of refund vouchers, if any)							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
11A - Amendment to advances received in returns for earlier tax periods in table 11A(1), 11A(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
11B - Amendment to advances adjusted in returns for earlier tax periods in table 11B(1), 11B(2) (Net of refund vouchers, if any)							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total			0.00	0.00	0.00	0.00	0.00
12 - HSN-wise summary of outward supplies							
Total	7	NA	2,45,78,557.07	4,82,275.74	3,76,746.02	3,76,746.02	0.00
13 - Documents issued							
Net issued documents	81	All Documents					
14 - Supplies made through E-Commerce Operators							
Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)	0	Net Value	0.00	0.00	0.00	0.00	0.00
14A - Amended Supplies made through E-Commerce Operators							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(a) Liable to collect tax u/s 52							

Description	No. of records	Document Type	Value (₹)	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
(b) Liable to pay tax u/s 9(5)							
Amended amount – Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
15 - Supplies U/s 9(5)							
Total	0	Document/Net Value	0.00	0.00	0.00	0.00	0.00
- For Registered Recipients	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
- For Unregistered Recipient	0	Net Value	0.00	0.00	0.00	0.00	0.00
15A (I) - Amended Supplies U/s 9(5) – For Registered Recipients							
Amended amount - Total	0	Document	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Document	0.00	0.00	0.00	0.00	0.00
- Regular	0	Document	0.00	0.00	0.00	0.00	0.00
- DE	0	Document	0.00	0.00	0.00	0.00	0.00
- SEZWP	0	Document	0.00	0.00			0.00
- SEZWOP	0	Document	0.00				
15A (II) - Amended Supplies U/s 9(5) – For Unregistered Recipients							
Amended amount - Total	0	Net Value	0.00	0.00	0.00	0.00	0.00
Net differential amount (Amended - Original)	0	Net Value	0.00	0.00	0.00	0.00	0.00
Total Liability (Outward supplies other than Reverse charge)			2,45,78,557.07	4,82,275.74	3,76,746.02	3,76,746.02	0.00

Verification:

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed there from and in case of any reduction in output tax liability the benefit thereof has been/ will be passed on to the recipient of supply.

Date: 11/01/2025

Signature

Name of Authorized Signatory

DIVYANG RAHEJA

Designation/Status: DIRECTOR

4976 FORM GSTR-2B

79

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5 and GSTR-6 and Import data received from ICEGATE)

Financial Year	2024-25
Month	January

1.GSTIN	06AACCE9271C1ZT
2(a).Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
2(b).Trade name, if any	EUROSPA TERRY TOWELS PVT. LTD.
2(c).Date of generation	14/02/2025

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	4(A)(5)	3,24,470.95	6,54,834.20	6,54,834.20	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices (IMS)		3,24,470.95	6,54,831.20	6,54,831.20	0.00	
	B2B - Debit Notes (IMS)		0.00	3.00	3.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	0.00	4,299.61	4,299.61	0.00	Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit Notes (IMS)	4(A)(5)	0.00	4,299.61	4,299.61	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	B2B - Credit Notes (Amendment) (IMS)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A ITC Reversed - Others							
I	ITC Reversal on account of Rule 37A	4(B)(2)	0.00	0.00	0.00	0.00	Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

6. ITC Rejected

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which is rejected on IMS Dashboard							
Part A ITC Rejected - Others							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	B2B - Invoices (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
Part B Rejected Records - Credit notes							
I	Others (IMS)	NA	0.00	0.00	0.00	0.00	These Credit Notes are not eligible to net-off against relevant ITC available tables [Table 4A(4,5)]
Details	B2B - Credit Notes (IMS)		0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator

2. Important Advisory:

- a. FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, GSTR-1A, 5 and 6. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.

b. Input tax credit shall be indicated to be non-available in the following scenarios: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system.

Taxpayers, should self-assess and reverse such credit in their FORM GSTR-3B.

c. Only those records will be part of FORM GSTR-2B, which are either Accepted or Deemed accepted on IMS dashboard. Records rejected on IMS dashboard will appear under Table 6 (ITC Rejected).

3. It may be noted that GSTR-2B will consist of all the GSTR-1/IFF and GSTR-1A, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Details of ITC reversal will be made available only in GSTR 2B of September return period of subsequent financial year.
9. Table 6 captures the summary of ITC rejected as on the date of generation of GSTR-2B. It is divided into following two parts:

- a. A. Part A captures the summary of Input tax credit which is rejected by taxpayer on IMS Dashboard and hence same is not eligible to avail in FORM GSTR-3B.
- b. B. Part B captures the summary of credit notes which are rejected by taxpayer on IMS Dashboard and hence same are not eligible to consider in FORM GSTR-3B.
10. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
 - Credit shall be reversed wherever necessary.
 - Tax on reverse charge basis shall be paid in cash.
11. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
12. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
13. In case of rejection of following type of records, tax amount of such rejected records will be added back as liability in next GSTR 3B/ GSTR5/ GSTR 6 of your supplier/ distributor:
- Credit notes
 - Upward amendment of credit notes
 - Downward amendment of credit notes (where original CN was also rejected)
 - Downward amendment of Invoices and debit notes (where original Invoice/ DN was accepted)
14. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
<u>ITC Available Summary</u>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B-Invoices, ECO-Documents and B2B-Debit notes. Such credit shall be net-off in Table 4(A)(5) of FORM GSTR-3B.
Table 3 Part A Section II	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table displays only the supplies on which ITC is available.</p> <p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4(A)(4) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. These Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).</p>
<u>ITC Not Available Summary</u>	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section II	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their</p>

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>iv. Such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part B Section I Others	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of form GSTR-3B.</p>
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<p>i. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B</p> <p>ii. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.</p>
<u>ITC Rejected</u>	
Table 6 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies and amendment thereof (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B</p>
Table 6 Part A Section II Inward Supplies from ISD	<p>i. This section consists of the details of supplies and amendment thereof, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B.</p>

Table 6 Part B Section I Others	<ul style="list-style-type: none">i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5/ GSTR-6.ii. This table displays the credit notes and amendment thereof which are rejected by you on IMS dashboard.iii. ITC related to these credit notes and amendment thereof are not eligible to avail or net-off in FORM GSTR-3B.
------------------------------------	---

System Generated

4987 FORM GSTR-2B

90

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5 and GSTR-6 and Import data received from ICEGATE)

Financial Year	2024-25
Month	March

1.GSTIN	06AACCE9271C1ZT
2(a).Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
2(b).Trade name, if any	EUROSPA TERRY TOWELS PVT. LTD.
2(c).Date of generation	14/04/2025

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	4(A)(5)	3,85,639.15	7,03,746.75	7,03,746.75	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices (IMS)		3,85,639.15	7,03,746.75	7,03,746.75	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	21,750.00	21,750.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices		0.00	21,750.00	21,750.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	100.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas		100.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	7,211.29	238.38	238.38	0.00	Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit Notes (IMS)	4(A)(5)	7,211.29	238.38	238.38	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	B2B - Credit Notes (Amendment) (IMS)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A ITC Reversed - Others							
I	ITC Reversal on account of Rule 37A	4(B)(2)	0.00	0.00	0.00	0.00	Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

6.ITC Rejected

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which is rejected on IMS Dashboard							
Part A ITC Rejected - Others							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	B2B - Invoices (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
Part B Rejected Records - Credit notes							
I	Others (IMS)	NA	0.00	0.00	0.00	0.00	These Credit Notes are not eligible to net-off against relevant ITC available tables [Table 4A(4,5)]
Details	B2B - Credit Notes (IMS)		0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator

2. Important Advisory:

- a. FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, GSTR-1A, 5 and 6. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.

b. Input tax credit shall be indicated to be non-available in the following scenarios: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system.

Taxpayers, should self-assess and reverse such credit in their FORM GSTR-3B.

c. Only those records will be part of FORM GSTR-2B, which are either Accepted or Deemed accepted on IMS dashboard. Records rejected on IMS dashboard will appear under Table 6 (ITC Rejected).

3. It may be noted that GSTR-2B will consist of all the GSTR-1/IFF and GSTR-1A, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Details of ITC reversal will be made available only in GSTR 2B of September return period of subsequent financial year.
9. Table 6 captures the summary of ITC rejected as on the date of generation of GSTR-2B. It is divided into following two parts:

- a. A. Part A captures the summary of Input tax credit which is rejected by taxpayer on IMS Dashboard and hence same is not eligible to avail in FORM GSTR-3B.
- b. B. Part B captures the summary of credit notes which are rejected by taxpayer on IMS Dashboard and hence same are not eligible to consider in FORM GSTR-3B.
10. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
 - Credit shall be reversed wherever necessary.
 - Tax on reverse charge basis shall be paid in cash.
11. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
12. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
13. In case of rejection of following type of records, tax amount of such rejected records will be added back as liability in next GSTR 3B/ GSTR5/ GSTR 6 of your supplier/ distributor:
- Credit notes
 - Upward amendment of credit notes
 - Downward amendment of credit notes (where original CN was also rejected)
 - Downward amendment of Invoices and debit notes (where original Invoice/ DN was accepted)
14. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
<u>ITC Available Summary</u>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B-Invoices, ECO-Documents and B2B-Debit notes. Such credit shall be net-off in Table 4(A)(5) of FORM GSTR-3B.
Table 3 Part A Section II	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table displays only the supplies on which ITC is available.</p> <p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4(A)(4) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. These Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).</p>
<u>ITC Not Available Summary</u>	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section II	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their</p>

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>iv. Such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part B Section I Others	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of form GSTR-3B.</p>
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<p>i. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B</p> <p>ii. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.</p>
<u>ITC Rejected</u>	
Table 6 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies and amendment thereof (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B</p>
Table 6 Part A Section II Inward Supplies from ISD	<p>i. This section consists of the details of supplies and amendment thereof, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B.</p>

Table 6 Part B Section I Others	<ul style="list-style-type: none">i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5/ GSTR-6.ii. This table displays the credit notes and amendment thereof which are rejected by you on IMS dashboard.iii. ITC related to these credit notes and amendment thereof are not eligible to avail or net-off in FORM GSTR-3B.
------------------------------------	---

System Generated

4998 FORM GSTR-2B

101

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5 and GSTR-6 and Import data received from ICEGATE)

Financial Year	2024-25
Month	October

1.GSTIN	06AACCE9271C1ZT
2(a).Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
2(b).Trade name, if any	EUROSPA TERRY TOWELS PVT. LTD.
2(c).Date of generation	16/11/2024

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	4(A)(5)	3,46,631.28	6,82,326.73	6,82,326.72	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices (IMS)		3,46,631.28	6,78,636.73	6,78,636.72	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	3,690.00	3,690.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	7,613.00	9,768.84	9,768.84	0.00	Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit Notes (IMS)	4(A)(5)	7,613.00	9,768.84	9,768.84	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	B2B - Credit Notes (Amendment) (IMS)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A ITC Reversed - Others							
I	ITC Reversal on account of Rule 37A	4(B)(2)	0.00	0.00	0.00	0.00	Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

6.ITC Rejected

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which is rejected on IMS Dashboard							
Part A ITC Rejected - Others							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	B2B - Invoices (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
Part B Rejected Records - Credit notes							
I	Others (IMS)	NA	0.00	0.00	0.00	0.00	These Credit Notes are not eligible to net-off against relevant ITC available tables [Table 4A(4,5)]
Details	B2B - Credit Notes (IMS)		0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator

2. Important Advisory:

- a. FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, GSTR-1A, 5 and 6. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.

b. Input tax credit shall be indicated to be non-available in the following scenarios: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system.

Taxpayers, should self-assess and reverse such credit in their FORM GSTR-3B.

c. Only those records will be part of FORM GSTR-2B, which are either Accepted or Deemed accepted on IMS dashboard. Records rejected on IMS dashboard will appear under Table 6 (ITC Rejected).

3. It may be noted that GSTR-2B will consist of all the GSTR-1/IFF and GSTR-1A, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Details of ITC reversal will be made available only in GSTR 2B of September return period of subsequent financial year.
9. Table 6 captures the summary of ITC rejected as on the date of generation of GSTR-2B. It is divided into following two parts:

- a. A. Part A captures the summary of Input tax credit which is rejected by taxpayer on IMS Dashboard and hence same is not eligible to avail in FORM GSTR-3B.
- b. B. Part B captures the summary of credit notes which are rejected by taxpayer on IMS Dashboard and hence same are not eligible to consider in FORM GSTR-3B.
10. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
 - Credit shall be reversed wherever necessary.
 - Tax on reverse charge basis shall be paid in cash.
11. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
12. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
13. In case of rejection of following type of records, tax amount of such rejected records will be added back as liability in next GSTR 3B/ GSTR5/ GSTR 6 of your supplier/ distributor:
- Credit notes
 - Upward amendment of credit notes
 - Downward amendment of credit notes (where original CN was also rejected)
 - Downward amendment of Invoices and debit notes (where original Invoice/ DN was accepted)
14. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
<u>ITC Available Summary</u>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B-Invoices, ECO-Documents and B2B-Debit notes. Such credit shall be net-off in Table 4(A)(5) of FORM GSTR-3B.
Table 3 Part A Section II	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table displays only the supplies on which ITC is available.</p> <p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4(A)(4) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. These Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).</p>
<u>ITC Not Available Summary</u>	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section II	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their</p>

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>iv. Such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part B Section I Others	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of form GSTR-3B.</p>
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<p>i. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B</p> <p>ii. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.</p>
<u>ITC Rejected</u>	
Table 6 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies and amendment thereof (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B</p>
Table 6 Part A Section II Inward Supplies from ISD	<p>i. This section consists of the details of supplies and amendment thereof, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B.</p>

Table 6 Part B Section I Others	<ul style="list-style-type: none">i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5/ GSTR-6.ii. This table displays the credit notes and amendment thereof which are rejected by you on IMS dashboard.iii. ITC related to these credit notes and amendment thereof are not eligible to avail or net-off in FORM GSTR-3B.
------------------------------------	---

System Generated

5009 FORM GSTR-2B

112

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5 and GSTR-6 and Import data received from ICEGATE)

Financial Year	2024-25
Month	November

1.GSTIN	06AACCE9271C1ZT
2(a).Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
2(b).Trade name, if any	EUROSPA TERRY TOWELS PVT. LTD.
2(c).Date of generation	14/12/2024

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	4(A)(5)	1,57,597.99	6,38,596.51	6,38,596.51	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices (IMS)		1,57,597.99	6,37,831.51	6,37,831.51	0.00	
	B2B - Debit Notes (IMS)		0.00	765.00	765.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	10,092.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas		10,092.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	8,852.00	75.75	75.75	0.00	Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit Notes (IMS)	4(A)(5)	8,852.00	75.75	75.75	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	B2B - Credit Notes (Amendment) (IMS)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A ITC Reversed - Others							
I	ITC Reversal on account of Rule 37A	4(B)(2)	0.00	0.00	0.00	0.00	Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

6.ITC Rejected

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which is rejected on IMS Dashboard							
Part A ITC Rejected - Others							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	B2B - Invoices (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
Part B Rejected Records - Credit notes							
I	Others (IMS)	NA	0.00	0.00	0.00	0.00	These Credit Notes are not eligible to net-off against relevant ITC available tables [Table 4A(4,5)]
Details	B2B - Credit Notes (IMS)		0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- a. ITC – Input tax credit
- b. B2B – Business to Business
- c. ISD – Input service distributor
- d. IMPG – Import of goods
- e. IMPGSEZ – Import of goods from SEZ
- f. ECO – E-Commerce Operator

2. Important Advisory:

- a. FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, GSTR-1A, 5 and 6. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.

b. Input tax credit shall be indicated to be non-available in the following scenarios: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system.

Taxpayers, should self-assess and reverse such credit in their FORM GSTR-3B.

c. Only those records will be part of FORM GSTR-2B, which are either Accepted or Deemed accepted on IMS dashboard. Records rejected on IMS dashboard will appear under Table 6 (ITC Rejected).

3. It may be noted that GSTR-2B will consist of all the GSTR-1/IFF and GSTR-1A, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Details of ITC reversal will be made available only in GSTR 2B of September return period of subsequent financial year.
9. Table 6 captures the summary of ITC rejected as on the date of generation of GSTR-2B. It is divided into following two parts:

- a. A. Part A captures the summary of Input tax credit which is rejected by taxpayer on IMS Dashboard and hence same is not eligible to avail in FORM GSTR-3B.
- b. B. Part B captures the summary of credit notes which are rejected by taxpayer on IMS Dashboard and hence same are not eligible to consider in FORM GSTR-3B.
10. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
 - Credit shall be reversed wherever necessary.
 - Tax on reverse charge basis shall be paid in cash.
11. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
12. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
13. In case of rejection of following type of records, tax amount of such rejected records will be added back as liability in next GSTR 3B/ GSTR5/ GSTR 6 of your supplier/ distributor:
- Credit notes
 - Upward amendment of credit notes
 - Downward amendment of credit notes (where original CN was also rejected)
 - Downward amendment of Invoices and debit notes (where original Invoice/ DN was accepted)
14. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
<u>ITC Available Summary</u>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B-Invoices, ECO-Documents and B2B-Debit notes. Such credit shall be net-off in Table 4(A)(5) of FORM GSTR-3B.
Table 3 Part A Section II	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table displays only the supplies on which ITC is available.</p> <p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4(A)(4) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. These Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).</p>
<u>ITC Not Available Summary</u>	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section II	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their</p>

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>iv. Such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part B Section I Others	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of form GSTR-3B.</p>
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<p>i. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B</p> <p>ii. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.</p>
<u>ITC Rejected</u>	
Table 6 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies and amendment thereof (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B</p>
Table 6 Part A Section II Inward Supplies from ISD	<p>i. This section consists of the details of supplies and amendment thereof, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B.</p>

Table 6 Part B Section I Others	<ul style="list-style-type: none">i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5/ GSTR-6.ii. This table displays the credit notes and amendment thereof which are rejected by you on IMS dashboard.iii. ITC related to these credit notes and amendment thereof are not eligible to avail or net-off in FORM GSTR-3B.
------------------------------------	---

System Generated

5020 FORM GSTR-2B

123

Auto-drafted ITC Statement

(From FORM GSTR-1/IFF including E-Commerce supplies, GSTR-1A, GSTR-5 and GSTR-6 and Import data received from ICEGATE)

Financial Year	2024-25
Month	December

1.GSTIN	06AACCE9271C1ZT
2(a).Legal name of the registered person	EUROSPA TERRYTOWELS PRIVATE LIMITED
2(b).Trade name, if any	EUROSPA TERRY TOWELS PVT. LTD.
2(c).Date of generation	20/01/2025

3. ITC Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be availed under FORM GSTR-3B							
Part A ITC Available - Credit may be claimed in relevant headings in GSTR-3B							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	4(A)(5)	2,53,466.76	7,88,657.21	7,88,657.21	0.00	Net input tax credit may be availed under Table 4(A)(5) of FORM GSTR-3B.
Details	B2B - Invoices (IMS)		2,53,466.76	7,88,657.21	7,88,657.21	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	4(A)(4)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(4) of FORM GSTR-3B.
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(A)(3)	0.00	4,450.00	4,450.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Net input tax credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.
Details	B2B - Invoices		0.00	4,450.00	4,450.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
IV	Import of Goods	4(A)(1)	0.00	0.00	0.00	0.00	Net input tax credit may be availed under Table 4(A)(1) of FORM GSTR-3B.
Details	IMPG - Import of goods from overseas		0.00	0.00	0.00	0.00	
	IMPG (Amendment)		0.00	0.00	0.00	0.00	
	IMPGSEZ - Import of goods from SEZ		0.00	0.00	0.00	0.00	
	IMPGSEZ (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Available – Credit Notes should be net-off against relevant available headings in GSTR-3B							
I	Others	4(A)	6,660.00	2,770.78	2,770.78	0.00	Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)]. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).
Details	B2B - Credit Notes (IMS)	4(A)(5)	6,660.00	2,770.78	2,770.78	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
	B2B - Credit Notes (Amendment) (IMS)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	3.1(d) 4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

4. ITC Not Available Summary

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may not be availed under FORM GSTR-3B							
Part A ITC Not Available							
I	All other ITC - Supplies from registered persons other than reverse charge	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	ECO - Documents		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment)		0.00	0.00	0.00	0.00	
II	Inward Supplies from ISD	4(D)(2)	0.00	0.00	0.00	0.00	Such credit shall not be taken and has to be reported in table 4(D)(2) of FORM GSTR-3B.

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
III	Inward Supplies liable for reverse charge	3.1(d) 4(D)(2)	0.00	0.00	0.00	0.00	These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on the same and has to be reported in table 4(D)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	
Part B ITC Not Available – Credit notes should be net-off against relevant ITC available headings in GSTR-3B							
I	Others	4(A)	0.00	0.00	0.00	0.00	Credit Notes should be net-off against relevant ITC available tables [Table 4A(3,4,5)].
Details	B2B - Credit Notes	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment)	4(A)(5)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge)	4(A)(3)	0.00	0.00	0.00	0.00	
	B2B - Credit notes (Reverse charge) (Amendment)	4(A)(3)	0.00	0.00	0.00	0.00	
	ISD - Credit notes	4(A)(4)	0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)	4(A)(4)	0.00	0.00	0.00	0.00	

5. ITC Reversal Summary (Rule 37A)

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which may be reversed under FORM GSTR-3B							
Part A ITC Reversed - Others							
I	ITC Reversal on account of Rule 37A	4(B)(2)	0.00	0.00	0.00	0.00	Such credit shall be reversed and has to be reported in table 4(B)(2) of FORM GSTR-3B.
Details	B2B - Invoices		0.00	0.00	0.00	0.00	
	B2B - Debit Notes		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment)		0.00	0.00	0.00	0.00	

6. ITC Rejected

(Amount in ₹ for all tables)

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
Credit which is rejected on IMS Dashboard							
Part A ITC Rejected - Others							
I	All other ITC - Supplies from registered persons other than reverse charge (IMS)	NA	111.00	4,140.07	4,140.07	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	B2B - Invoices (IMS)		111.00	4,140.07	4,140.07	0.00	
	B2B - Debit Notes (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (IMS)		0.00	0.00	0.00	0.00	
	B2B - Invoices (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	B2B - Debit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ECO - Documents (Amendment) (IMS)		0.00	0.00	0.00	0.00	

S.no.	Heading	GSTR-3 B table	Integrated Tax (₹)	Central Tax (₹)	State/UT Tax (₹)	Cess (₹)	Advisory
II	Inward Supplies from ISD	NA	0.00	0.00	0.00	0.00	Such credit is not eligible to avail as already rejected on IMS Dashboard
Details	ISD - Invoices		0.00	0.00	0.00	0.00	
	ISD - Invoices (Amendment)		0.00	0.00	0.00	0.00	
Part B Rejected Records - Credit notes							
I	Others (IMS)	NA	1,844.37	0.00	0.00	0.00	These Credit Notes are not eligible to net-off against relevant ITC available tables [Table 4A(4,5)]
Details	B2B - Credit Notes (IMS)		1,844.37	0.00	0.00	0.00	
	B2B - Credit Notes (Amendment) (IMS)		0.00	0.00	0.00	0.00	
	ISD - Credit notes		0.00	0.00	0.00	0.00	
	ISD - Credit Notes (Amendment)		0.00	0.00	0.00	0.00	

Instructions:

1. Terms Used :-

- ITC – Input tax credit
- B2B – Business to Business
- ISD – Input service distributor
- IMPG – Import of goods
- IMPGSEZ – Import of goods from SEZ
- ECO – E-Commerce Operator

2. Important Advisory:

- FORM GSTR-2B is a statement which has been generated on the basis of the information furnished by your suppliers or by ECOs in their respective FORMS GSTR-1/IFF, GSTR-1A, 5 and 6. Taxpayers are advised to refer FORM GSTR-2B for availing credit in FORM GSTR-3B. However, in case for additional details, they may refer to their respective FORM GSTR-2A (which is updated on near real time basis) for more details.

b. Input tax credit shall be indicated to be non-available in the following scenarios: -

- i. Invoice or debit note for supply of goods or services or both where the recipient is not entitled to input tax credit as per the provisions of sub-section (4) of Section 16 of CGST Act, 2017.
- ii. Invoice or debit note where the Supplier (GSTIN) and place of supply are in the same State while recipient is in another State.

However, there may be other scenarios for which input tax credit may not be available to the taxpayers and the same has not been generated by the system.

Taxpayers, should self-assess and reverse such credit in their FORM GSTR-3B.

c. Only those records will be part of FORM GSTR-2B, which are either Accepted or Deemed accepted on IMS dashboard. Records rejected on IMS dashboard will appear under Table 6 (ITC Rejected).

3. It may be noted that GSTR-2B will consist of all the GSTR-1/IFF and GSTR-1A, 5s and 6s being filed by your respective supplier or by ECOs. Generally, this date will be between filing date of GSTR-1(Monthly/Quarterly)/IFF for previous month (M-1) to filing date of GSTR-1(Monthly/Quarterly)/IFF for the current month (M). For example, GSTR-2B for the month of February will consist of all the documents filed by suppliers in their GSTR-1 from 00:00 hours on 12th February to 23:59 hours on 11th March. It may be noted that for import of goods, the data is being updated on real time basis, therefore, imports made in the month (month for which GSTR-2B is being generated for) shall be made available. The dates for which the relevant data has been extracted is available under the "View Advisory" tab on the online portal.
4. It also contains information on imports of goods from the ICEGATE system including data on imports from Special Economic Zones Units / Developers.
5. It may be noted that reverse charge credit on import of services is not part of this statement and will be continued to be entered by taxpayers in Table 4(A) (2) of FORM GSTR-3B.
6. Table 3 captures the summary of ITC available as on the date of generation of FORM GSTR-2B. It is divided into following two parts:
 - A. Part A captures the summary of credit that may be availed in relevant tables of FORM GSTR-3B.
 - B. Part B captures the summary of credit that shall be net-off from relevant table of FORM GSTR-3B.
7. Table 4 captures the summary of ITC not available as on the date of generation of FORM GSTR-2B. Credit available in this table shall not be availed as credit in FORM GSTR-3B but to be reported as ineligible ITC in Table 4(D)(2) of FORM GSTR-3B. However, the liability to pay tax on reverse charge basis and the liability to net-off credit on receipt of credit notes continues for such supplies.
8. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B. Details of ITC reversal will be made available only in GSTR 2B of September return period of subsequent financial year.
9. Table 6 captures the summary of ITC rejected as on the date of generation of GSTR-2B. It is divided into following two parts:

- a. A. Part A captures the summary of Input tax credit which is rejected by taxpayer on IMS Dashboard and hence same is not eligible to avail in FORM GSTR-3B.
- b. B. Part B captures the summary of credit notes which are rejected by taxpayer on IMS Dashboard and hence same are not eligible to consider in FORM GSTR-3B.
10. Taxpayers are advised to ensure that the data generated in FORM GSTR-2B is reconciled with their own records and books of accounts. Tax payers shall ensure that
- No credit shall be taken twice for any document under any circumstances.
 - Credit shall be reversed wherever necessary.
 - Tax on reverse charge basis shall be paid in cash.
11. Details of invoices, credit notes, debit notes, ISD invoices, ISD credit and debit notes, bill of entries etc. will also be made available online and through download facility.
12. There may be scenarios where a percentage of the applicable rate of tax rate may be notified by the Government. A separate column will be provided for invoices / documents where such rate is applicable.
13. In case of rejection of following type of records, tax amount of such rejected records will be added back as liability in next GSTR 3B/ GSTR5/ GSTR 6 of your supplier/ distributor:
- Credit notes
 - Upward amendment of credit notes
 - Downward amendment of credit notes (where original CN was also rejected)
 - Downward amendment of Invoices and debit notes (where original Invoice/ DN was accepted)
14. Table wise instructions:

<u>Table No. and Heading</u>	<u>Instructions</u>
<u>ITC Available Summary</u>	
Table 3 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5. ii. This table displays only the supplies on which input tax credit is available. iii. Negative credit, if any may arise due to amendment in B2B–Invoices, ECO–Documents and B2B–Debit notes. Such credit shall be net-off in Table 4(A)(5) of FORM GSTR-3B.
Table 3 Part A Section II	i. This section consists of the details of supplies, which have been declared and filed by an input service distributor in their

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table displays only the supplies on which ITC is available.</p> <p>iii. Negative credit, if any, may arise due to amendment in ISD Amendments – Invoices. Such credit shall be net-off in table 4(A)(4) of FORM GSTR-3B.</p>
Table 3 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies on which tax is to be paid on reverse charge basis, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. Credit may be availed under Table 4(A)(3) of FORM GSTR-3B on payment of tax.</p> <p>iv. Negative credit, if any, may arise due to amendment in B2B - Invoices (Reverse Charge) and B2B - Debit notes (Reverse Charge). Such credit shall be net-off in Table 4(A)(3) of FORM GSTR-3B.</p>
Table 3 Part A Section IV Import of Goods	<p>i. This section provides the details of IGST paid by you on import of goods from overseas and SEZ units / developers on bill of entry and amendment thereof. These details are updated on near real time basis from the ICEGATE system.</p> <p>ii. This table shall consist of data on the imports made by you (GSTIN) in the month for which GSTR-2B is being generated for.</p> <p>iii. The ICEGATE reference date is the date from which the recipient is eligible to take input tax credit.</p> <p>iv. The table also provides if the Bill of entry was amended.</p> <p>v. Information is provided in the tables based on data received from ICEGATE.</p>
Table 3 Part B Section I Others	<p>i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. These Credit Notes shall be net-off against relevant ITC available tables [Table 4A(3,4,5)] of FORM GSTR-3B. Liability against Credit Notes (Reverse Charge) shall be net-off in Table 3.1(d).</p>
<u>ITC Not Available Summary</u>	
Table 4 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF and GSTR-5.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section II	<p>i. This section consists of the details supplies, which have been declared and filed by an input service distributor in their</p>

Inward Supplies from ISD	<p>FORM GSTR-6.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. Such credit shall not be taken in FORM GSTR-3B. However, such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part A Section III Inward Supplies liable for reverse charge	<p>i. This section consists of the details of supplies liable for reverse charge, which have been declared and filed by your suppliers in their FORM GSTR-1/IFF.</p> <p>ii. This table provides only the supplies on which ITC is not available.</p> <p>iii. These supplies shall be declared in Table 3.1(d) of FORM GSTR-3B for payment of tax. However, credit will not be available on such supplies.</p> <p>iv. Such credit shall be reported as ineligible ITC in Table 4(D)(2) of form GSTR-3B.</p>
Table 4 Part B Section I Others	<p>i. This section consists details the credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF and GSTR-5</p> <p>ii. This table provides only the credit notes on which ITC is not available.</p> <p>iii. Such credit notes shall be net-off from relevant ITC available tables [Table 4A(3,4,5)] of form GSTR-3B.</p>
Table 5 Part A Section I ITC Reversal on account of Rule 37A	<p>i. Table 5 captures the summary of ITC to be reversed under Rule 37A on or before 30th November following the end of financial year in which the ITC in respect of such invoice or debit note has been availed for which supplier has not furnished FORM GSTR-3B</p> <p>ii. Credit auto populated in this table shall be reversed FORM GSTR-3B but to be reported as ITC reversed in Table 4(B)(2) of FORM GSTR-3B.</p>
<u>ITC Rejected</u>	
Table 6 Part A Section I All other ITC - Supplies from registered persons other than reverse charge	<p>i. This section consists of the details of supplies and amendment thereof (other than those on which tax is to be paid on reverse charge basis), which have been declared and filed by your suppliers or by ECOs in their FORM GSTR-1/IFF, GSTR-1A and GSTR- 5.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B</p>
Table 6 Part A Section II Inward Supplies from ISD	<p>i. This section consists of the details of supplies and amendment thereof, which have been declared and filed by an input service distributor in their FORM GSTR-6.</p> <p>ii. This table displays the supplies which are rejected by you on IMS dashboard.</p> <p>iii. ITC related to these records are not eligible to avail or net-off in FORM GSTR-3B.</p>

Table 6 Part B Section I Others	<ul style="list-style-type: none">i. This section consists of the details of credit notes received and amendment thereof which have been declared and filed by your suppliers in their FORM GSTR-1/IFF, GSTR-1A and GSTR-5/ GSTR-6.ii. This table displays the credit notes and amendment thereof which are rejected by you on IMS dashboard.iii. ITC related to these credit notes and amendment thereof are not eligible to avail or net-off in FORM GSTR-3B.
------------------------------------	---

System Generated



हरियाणा सरकार
हरियाणा जल संसाधन प्राधिकरण
Government of Haryana
Haryana Water Resources Authority

PERMISSION CERTIFICATE FOR GROUND WATER EXTRACTION

Project Name:	EUROSPA TERRY TOWEL PVT LTD							
Project Address:	PLOT NO 481, PHASE-II, HSIIDC BARHI, SONIPAT							
Village/MC:	Bari	Tehsil:			Ganaur			
District:	SONIPAT	State:			Haryana			
Pin Code:	--							
Communication Address:	PLOT NO 481, PHASE-II, HSIIDC BARHI, SONIPAT							
Address Regional Office:	Rear Building, 3rd Floor, HSVP, Sector-6, Panchkula							
1. NOC No.:	HWRA/NOC/IND/R/2025/1385							
2. Application No.:	HWRA/IND/R/2023/648	3. Category:	Industry					
4. Project Status:	Renew	5. NOC Type:	Renew					
6. Ground Water Extraction Permitted:								
Ground Water For	m3/day	m3/year	Valid From	Valid Upto				
Fresh Water	90.00	27000.00	31/03/2023	30/03/2024				
Total	90.00	27000.00	--	--				
7. Details of Ground Water Extraction:	Total Existing No.:1				Total Proposed No.:0			
	DW	DCB	BW	TW	DW	DCB	BW	TW
Abstraction Structure*	--	--	1	--	--	--	--	--
*DW - Dug Well;DCB - Dug cum Bore Well;BW - Bore Well;TW - Tube Well;DWLR - Digital Water Level Recorder								
8. Quantum of ground water recharge(m3/year)	--							
9. Number of Piezometers (Observation wells) to be constructed/ monitored & Monitoring mechanism	No. of Piezometers		Monitoring Mechanism					
	0		Manual	DWLR	Telemetry			
		0	0	0	0			

* Terms & conditions are at the back of this page.



This NOC for abstraction of ground water, shall be subject to the following terms and conditions



1. NOC is granted to the applicant on the condition that local government water supply agencies are not able to supply the desired quantity of water. In case of supply of water from local agency the applicant shall immediately inform HWRA and reduce the abstraction of ground water accordingly.
2. The applicant shall adopt latest water efficient technologies to reduce dependence on ground water resources by 20% in three years. Compliance report in this regard shall be submitted yearly. The proof of reduction of dependence on ground water shall also be submitted half yearly i.e., at the time of deposit of water abstraction charges of the second quarter.
3. The applicant abstracting ground water between 100-500 kld shall undertake self-annual water audit and those abstracting ground water more than 500 kld shall undertake water audit through organisations authorised by Government of India or HWRA and submit audit reports at the time of renewal of the NOC.
4. Construction of observation well(s) (piezometer)(s) within the premises and installation of appropriate water level monitoring mechanism shall be mandatory for industries drawing or proposing to draw more than 500 kld of ground water and Monitoring of water level shall be done by project proponent. The piezometer (observation well) shall be constructed at a minimum distance of 25 m from the production well. Depth and aquifer zone tapped in the piezometer shall be the same as that of the pumping well wells Detailed guidelines for design and construction of piezometer is given on the portal. Monthly water level data shall be submitted to the HRWA through the web portal on quarterly basis.
5. The applicant with red category industries as per Haryana State Pollution Control Board shall store the harvested rainwater in surface storage tanks for use in the industry and shall not use the harvested rainwater to recharge ground water, further the applicants under this category shall ensure wellhead protection measures to prevent ground water pollution and will inform the compliance within 3 months.
6. Injection of treated/untreated wastewater/effluents into aquifer system is strictly prohibited.
7. The applicant drawing ground water in safe, semi-critical and critical assessment units shall be required to pay ground water abstraction charges on quarterly basis, applicable as per Tables 5.3A.
8. The applicant drawing ground water in over-exploited assessment units shall be liable to pay ground water restoration charges on quarterly basis, applicable as per Tables 5.3 B.
9. All the tube wells/ground water abstraction structures permitted shall be fixed with digital electromagnetic/ultrasonic water meters, by the industry at its own cost with telemetry system and monthly ground water abstraction data shall be recorded in a logbook. Compliance to this condition shall be reported within one month from the date of issue of this letter. Daily water meter readings to be recorded in a dedicated register and shall be submitted on the web portal to HWRA on quarterly basis or through centralized mechanism evolved by HWRA. The geotag photos of all the flow meters/water meters showing date and coordinates be uploaded on the portal for calculation of quarterly tariff. Without geotagged photos not showing date and coordinates will not be entertained.
10. The applicant, as per approved proposal, shall implement rainwater harvesting and ground water recharge measures within three months from the date of issuance of this NOC and undertake periodic maintenance of recharge structures. Photographs (with geo tag only) of the recharge structures etc. and compliance of completion of construction of the same along with copy of NOC shall be furnished immediately to the Haryana Water Resources Authority for verification, on the Email ID of the Authority (compliance - hwra@hry.gov.in)
11. The ground water chemical quality shall be monitored twice in a year during pre & post- monsoon period.
12. The monthly ground water level monitoring data in respect of piezometer shall be submitted quarterly to the Haryana Water Resources Authority on regular basis.
13. The applicant shall ensure proper recycling and reuse, including use for green belt, of wastewater after adequate treatment.
14. In case of renewal, application shall be submitted online within 90 days before the expiry of this NOC and abstraction of ground water, after expiry of NOC shall be illegal and liable for legal action as per law.
15. The applicant shall seek prior permissions from HWRA for any increase in daily quantum of groundwater abstraction (i.e. more than the permitted limit in the NOC).
16. Where the applicant granted NOC for abstraction of saline water and the existing well(s) is/are yielding fresh water, the same shall be sealed and new tube well(s) tapping saline water shall be constructed within 3 months of the issuance of NOC or from the date of seal of the fresh water tube well, as the case may be. The applicant shall be also ensuring safe disposal of saline residue, if any.
17. The applicant shall comply with the provisions of the Haryana Water Resources (Conservation, Regulation and Management) Authority Act, 2020, Rules, regulations, guidelines and directions issued thereunder. Non-compliance of these provisions shall be liable for the penalty as per the provisions of the Act, rules and regulations, guidelines and directions issued thereunder.
18. The applicant shall ensure the 100% reuse for non potable usage of self generated waste water after due treatment. He shall also ensure to reuse for non potable usage the Treated Waste Water (other than self generated) as per application and NOC terms & conditions
19. Since, this NOC has been issued on the basis of self-assessment by the applicant and without any site inspection, hence the Authority may inspect the site/unit and documents at any time. In case any material difference is found in the information submitted and the site conditions or documents, the Authority may suspend the NOC granted immediately and may revoke or modify the NOC after giving a notice to the applicant.
20. This NOC is subject to prevailing State Government rules/law of Courts orders related to construction of tube well, ground water withdrawal, construction of recharge or conservation structure/discharge of effluents or any such matters as applicable.
21. The applicant shall comply with the directions/conditions/instructions issued by any Court of law related to the matters concerned with the Authority.
22. The applicant shall report self-compliance duly signed by authorized person along with authorization letter by e-mail to Haryana Water Resources Authority quarterly as well as yearly basis after the issuance of NOC.
23. This NOC does not absolve the applicant of his obligation/requirement to obtain the necessary approvals from the statutory and administrative Authorities/Departments.
24. The issuance of this NOC does not imply that other statutory or administrative clearances shall necessarily be granted to the applicant by the concerned authorities. The concerned Authorities shall act as per their own procedure.
25. The applicant shall immediately inform the HWRA, if any change in the information provided by the applicant in the application form for seeking NOC.
26. This NOC shall not absolve the applicant from any penalty/punishment/environment compensation, which may have been imposed or may be imposed, for abstraction of groundwater during such period, before the issuance of this NOC.
27. In case of non-payment or delayed payment of ground water abstraction/restoration charges, a penal interest @ 18% shall be charged.
28. The necessary compliance shall be submitted to the Authority on the web portal of the Authority i.e. www.hwra.org.in or on the email id compliance-hwra@hry.gov.in.
29. In case validity period of the CTE/CTO expires during currency period of the NOC, then it will be responsibility of the project proponent to get it renewed well in time & submit renewed CTE/CTO within month after renewal of CTE/CTO by HSPCB, to HWRA. If the CTE/CTO has been suspended or rejected, project proponent is required to intimate the same to HWRA within a week of such rejection or suspension.
30. Applicant to comply IS:10500:2012 standards before use of abstracted ground water for drinking & domestic purposes.
- 31.



Government of Haryana
Haryana Water Resources Authority
Applications for Renewal of Permission to Extract Ground Water for Industrial use

Application No: HWRA/IND/R/2025/3547 (Application Received Fee Paid)

HWRA Previous NOC No: HWRA/NOC/IND/R/2025/1385 [Download](#)
 30/03/2024

valid upto :

HWRA Previous Application No: HWRA/IND/R/2023/648 [Download](#)

I. General Information:		
Application Type Category/ Type of Application:		
(i)	Name of Applicant:	DIVYANG RAHEJA
	ID Proof Type	PAN
	ID Proof no	BZMPR9349R
	Id Proof Document	Download
(ii)	Designation of Applicant:	DIRECTOR
	Authorization Letter in the name of DIVYANG RAHEJA (applicant)	Download
(iii)	Name of Industry:	EUROSPA TERRY TOWEL PVT LTD
(iv)	Registration number of Industry:	UDYAM-DL-03-0003026
(v)	Location Details of the Industrial Unit	
	Industrial Unit Address	PLOT NO 481, PHASE-II, HSIIDC BARHI, SONIPAT
	State:	Haryana
	District:	SONIPAT
	Tehsil:	Ganaur
	Block:	GANAUR
	Village/MC:	Bari
	Region:	over-exploited over-exploited
(vi)	Correspondence Address	
	Complete Postal Address	PLOT NO 481, PHASE-II, HSIIDC BARHI, SONIPAT
	Mobile Number:	8950010017
	E-Mail of Industry:	divyangraheja94@gmail.com
(vii)	Salient Features of the Industrial Activity:	
	Type of Industry	Textile Dyeing
	Industry fall under	Previous: Small New : Small
	Is Water Intensive	Yes
	Purpose of Abstraction	Other Use - DOMISTIC AND FOR COOLING PURPOSE
	Groundwater utilization for	Existing Industry
	Whether present industrial activity commenced after 23.12.2020	No
	Whether there is expansion of this industry Unit after 23.12.2020 involving increase in water requirement	No
	Consent to Operate	Download

		CTO/CTE Number : No. 313101719SONCTO66260 23	Issue Date : 24/06/2019
	Validity Period of Consent to Operate	From : 1 Oct 2019	To : 30 Sep 2024
	Large industry/ MSME certificate/ proof	Download	
	Description : TEXTILE UNIT		
(viii)	Land use details of the existing/proposed Industrial unit premises		
	Ownership of the land(Enclose documents of ownership)	Download	
	Latitude	Longitude	
		29.10972	77.04593
	Location Map	Download	
	Total Land area(in sq m)		4050.00
	Rooftop area of buildings/sheds(in sq m)		2900.00
	Road/paved area(in sq m)		112.00
	Green belt area(in sq m)		0.00
	Open Land (in sq m)		1038.00
	Source of availability of surface water for Industrial use, if any	No	HSIIDC
	Townships/villages within 2 km radius of the Industrial unit	No	
2)	Detail of water requirement/ recycled water usage : (Please enclose flow chart of activities and requirement of water at each stage)		
	Flow Chart of activities and requirement of water	Download	
	Water Balance Chart with water requirement at each Stage.		Download
	Affidavit for Non/Partial supply of water from local government water supply agency (in case of ground water requirement less than 10 KLD)		Download
	NOC/Certificate for non/ partial supply of fresh water/ treated waste from the local government water supply agency		Download
	Quality of groundwater	Fresh Water	Fresh Water
	Name of NABL(Under Valid Certificate)	NABL	
	Upload test report of groundwater quality from NABL accredited lab	Pre-monsoon	Post-monsoon
		Download	Download
	Whether any change in Groundwater Requirement	No	
	If yes, then reason & justification for change in ground water requirement along with supporting documents, if any.		
		Existing	Revised
(i)	Total water required(in m3/day)	96.67	96.67 Download
a.	Ground Water required(in m3/day)	90.00	90.00
b.	Recycled Water usage(in m3/day)	3.00	3.00

c.	Proposed/existing water supply from any agency(in m3/day)	3.67	3.67
----	---	------	------

(ii) Breakup of Water Requirement and Usage:						
	Activity	Existing Requirement (m3/day)	Revised Requirement (m3/day)	No. of Operational Days in a Year	Annual Requirement (m3/year)	
a.	Industrial Activity	90.00	90.00	330	29700.00	
b.	Residential / Domestic	3.67	3.67	330	1211.10	
c.	Greenbelt Development / Environment Maintenance	3.00	3.00	330	990.00	
d.	Other Use	0.00	0.00	330	0.00	
e.	Grand Total	96.67	96.67		31901.10	

	Source of recycled water	ETP				
(iii) Breakup of Recycled Water Usage:						
		(m3/day)	(Days)	(m3/year)		
	(a) Total Waste Water Generated:	80.00	330	26400.00		
	(b) Quantity of Treated Water Available	80.00	330	26400.00		
	i). Reuse in Industrial Activity:	0.00	330	0.00		
	ii). Reuse in Green Belt Development:	3.00	330	990.00		
	iii). Any other use	0.00	330	0.00		
	(c) Total Treated Water Utilized:	3.00		990.00		
	(d) Quantity and mode of disposal of unutilised effluent:	77.00	CETP SEWER			

3. Details of existing and/ or proposed groundwater abstraction structures

(a) Groundwater Abstraction Structure-Existing

SNo.	Type/ Year of construction	Depth (meter)/ Diameter (mm)	Depth to water level (meters below ground level)	Discharge (m3 per hour)	Operational hours/ (day)/ days/year	Mode of lift	Horse Power of pump	Whether fitted with water meter or not
1	bore well/ 2011	80.00/ 228.00	70.00	5.40	16.66/ 330	1	5	Yes

Source of fresh water requirement being met uptill now

Affidavit duly attested by the Applicant regarding non-existence of tubewell

4. Likely date of operation of proposed tubewell

5. Quantum of ground water recharge(m3/year)

0.00

6. Water Efficient Technology will be adopted

[Download](#)

7. Valid Consent of operate issued by HSPCB(CTO)

[Download](#)

8.	Compliance Report as per format (In case of NOC issued by HWRA, fill the compliance status against the link on the portal. Take the print out of Compliance Report so generated and attach here duly signed by the applicant)	Download View Online compliance Report
9.	Self-water audit report as per format for 100-500 KLD. Water audit report from accredited consultant for water requirement more than 500 KLD.	
10.	Affidavit for compliance, as per format.	Download
11.	Impact Assessment Report prepared by the accredited consultant : Submit IAR of existing / proposed groundwater withdrawal on the groundwater regime and socio-economic impacts report. Pro-forma for the report is given in Annexure IV of HWRA Guidelines dated 10.9.21. On top of the IAR, provide the Check List + Salient features of IAR, in the prescribed formats.	
12.	i. Any Other Document/Information	Download
	ii. Any Other Document/Information	(SELF DECLARATION) Download
	iii. Any Other Document/Information	(RECEIVING LETTER) Download
13.	I shall comply with all the terms and conditions of the Permission for renewal.	Yes

Self Declaration:-

- I hereby declare that all the documents prescribed in the application form have been uploaded and no blank / another / irrelevant documents have been uploaded against specified documents. I am also aware that any false/ wrong submission /uploading of document will lead to rejection of my application without any notice.
- I hereby certify that the contents of the above Application are true to the best of my knowledge and belief and that it conceals nothing and that no part of it is false. I understand that if any information furnished by me is found to be false, Haryana Ground Water Authority can take punitive action against me as per the extant rules. Further, I shall comply with all the terms and conditions of the permission/NOC to be granted by HWRA.

Date:

Place:

Signature of Applicant with Office Seal

(DIVYANG RAHEJA)

(DIRECTOR)

a) Information of payment for Application Fee

Total Amount				
Mode of Payment	Online			
Reference No.	Transaction No.	Date	Amount	Status
HRWA1002060211190738	ZHDFLGJ0DU1ZGG	25/02/2025	25000	success

b) Information of payment for Tarrif Fee

Total Amount			
Mode of Payment			

 <p align="center">HARYANA STATE POLLUTION CONTROL BOARD Star Complex, Opp. General Hospital, Delhi Road, Sonapat Ph. 0130-2236119(O) Email:- hspcbrostr@gmail.com (Hazardous Waste Manifest)</p>		<p align="center">Manifest No: 69225834</p> <p align="center">WHITE</p>	<p align="center">Copy 1</p>
<p align="center">Form 10 [See rule 19(1)]</p>		<p align="center">By Sender To HSPCB</p>	
<p>HQ: Haryana State Pollution Control Board, C-11, Sector-6, Panchkula 134109, Ph-0172-2577870-73, Email: hspcbho@gmail.com</p>			
1	Sender's Name, Mailing Address, Phone no & Email Address:	M/s Eurospa Terry Towel Pvt. Ltd. Plot No. 481, Bari, HSIIDC, Phase-II, Distt. Sonapat 8950010017 divyangraheja94@gmail.com	
2	Authorization Application No.:	6748789	
3	Authorization Letter No and Date:	HWM/SON/2019/6748789 , 2019-08-06	
4	Authorization validity:	From: 2019-10-01 To: 2024-09-30	
5	Transporter's Name, Address & Phone no:	Gujarat enviro Protection and infrastructure (Haryana) Pvt. Ltd. Village Pali near Pali Mohabatabad Stone Crusher Zone, Faridabad	
6	Transport's Registration No:	HR-38-A B-0719	
7	Vehicle No. & Type:	0719 Truck	
8	Receiver's Name, Mailing Address, Phone no & email address:	M/s Gujarat Enviro Protection and infrastructure (Haryana) Pvt. Ltd Village Pali, near Pali- Mohabatabad Stone crusher Zone, faridabad, Haryana 7290099681 haryana@luthraindia.com	
9	Receiver's Authorization No. with PCB:	HWM/FDBD/2021/13751961 , 07-08-2021	
10	Total Quantity:	1.540 MT	
11	Physical Form:	Solid,	
12	Number of Containers:	1	
		Container 1	1.540 MT
13	Name of Schedule:	Schedule I	
	Name of Process/Sub Class/Basel no:	Purification and treatment of exhaust air, water and waste water from the treatment plants (CETP's)	
	Name of Process Waste(Category No):	Chemical sludge from waste water treatment	
	Detail/Reason of Subclass/Basel no:		
	Quantity:	1.540 MT	
	Waste Type:	Landfillable	
	Waste Storage:	Others bags	
	Waste Description:	ETP Sludge	
14	Sender's Certificate:	<p>I hereby declare that the contents of the consignment are fully and accurately described above by proper shipping name and are categorised, packed, marked, and labeled, and are in all respects in proper condition for transport by road according to applicable national government regulations.</p> <p align="right">Name & Stamp of Industry : M/s Eurospa Terry Towel Pvt. Ltd. Date :30-May-24</p>	
15	Transporter Acknowledgement of Receipts of Wastes:	<p>Stamp of: Gujarat enviro Protection and infrastructure (Haryana) Pvt. Ltd. Date :30-May-24 Signature</p>	
16	Special handling instructions and additional Information	use ppe's	
17	Receiver's Certification for receipt of Hazardous and other waste:	<p>Stamp of: M/s Gujarat Enviro Protection and infrastructure (Haryana) Pvt. Ltd Village Pall, near Pali- Mohabatabad Stone crusher Zone, faridabad Date: - - - Signature</p> <p align="right">M/s Gujarat Enviro protection & infrastructure (H) Pvt. Ltd. Pali Crusher Zone, FARIDABAD,</p>	

** This is System Generated Manifest for HAZARDOUS AND OTHER WASTE by HROCMMS Haryana **
 Created By OCMMS ID:- 13SON225660 | Created Date:- 30-May-24 | M/s Eurospa Terry Towel Pvt. Ltd., Plot No. 481, Bari, HSIIDC, Phase-II, Distt. Sonapat

 HARYANA STATE POLLUTION CONTROL BOARD Star Complex, Opp. General Hospital, Delhi Road, Sonapat Ph. 0130- 2236119(0) Email:- hspcbroar@gmail.com (Hazardous Waste Manifest) Form 10 (See rule 19(1))		Manifest No: 1009262776 WHITE	Copy 1
HQ: Haryana State Pollution Control Board, C-11, Sector-6, Panchkula 134109, Ph-0172-2577870-73, Email: hshspcb@hspcb.org.in			
1	Sender's Name, Mailing Address, Phone no & Email Address:	M/s Eurospa Terry Towel Pvt. Ltd. Plot No. 481, Barl, HSIIDC, Phase-II, Distt. Sonapat 8950010017 divyangrahejn94@gmail.com	
2	Authorization Application No.:	6748789	
3	Authorization Letter No and Date:	HWM/SON/2019/6748789, 2024-06-22	
4	Authorization validity:	From: 2019-10-01 To: 2024-09-30	
5	Transporter's Name, Address & Phone no:	Gujarat enviro Protection and Infrastructure (Haryana) Pvt. Ltd. Village-Pali, Near Pali-Mohabatabad Stone Crusher Zone, Faridabad	
6	Transport's Registration No:	HR-38-AC-4039	
7	Vehicle No. & Type:	4039 Truck	
8	Receiver's Name, Mailing Address, Phone no & email address:	M/s Gujarat Enviro Protection and Infrastructure (Haryana) Pvt. Ltd Village Pali, near Pali- Mohabatabad Stone crusher Zone, faridabad, Haryana 7290099681 haryana@luthraindia.com	
9	Receiver's Authorization No. with PCB:	HWM/FDBD/2021/13751961, 07-08-2021	
10	Total Quantity:	1.395 MT	
11	Physical Form:	Solid, Sludge.	
12	Number of Containers:	1	
		Container 1	1.395 MT
13	Name of Schedule:	Schedule I	
	Name of Process/Sub Class/Basel no:	Purification and treatment of exhaust air, water and waste water from the treatment plants (CETP's)	
	Name of Process Waste(Category No):	Chemical sludge from waste water treatment	
	Detail/Reason of Subclass/Basel no:		
	Quantity:	1.395 MT	
	Waste Type:	Landfillable	
	Waste Storage:	MS Tanks	
	Waste Description:	ETP SLUDGE	
14	Sender's Certificate:	I hereby declare that the contents of the consignment are fully and accurately described above, properly shipped, packed and are categorised, packed, marked, and labeled, and are in all respects in proper condition for transport by road according to applicable national government regulations.	
	Name & Stamp of Industry :	M/s Eurospa Terry Towel Pvt. Ltd. Date :20-Apr-25	
15	Transporter Acknowledgement of Receipts of Wastes:	Stamp of: Gujarat enviro Protection and Infrastructure (Haryana) Pvt. Ltd. Date :20-Apr-25 	
16	Special handling Instructions and additional Information	USE PPE	
17	Receiver's Certification for receipt of Hazardous and other waste:	Stamp of: M/s Gujarat Enviro Protection and Infrastructure (Haryana) Pvt. Ltd Village Pali, near Pali- Mohabatabad Stone crusher Zone, Faridabad Date: _____ Signature _____ 	

Authorised Signatory

** This is System Generated Manifest for HAZARDOUS AND OTHER WASTE by HROCMMMS Haryana **
 Created By OCMMS ID:- 135ON225660 | Created Date:- 20-Apr-25 | M/s Eurospa Terry Towel Pvt. Ltd., Plot No. 481, Barl,
 HSIIDC, Phase-II, Distt. Sonapat

EUROSPA TERRY TOWELS PVT LTD
PHASE-2 PLOT NO 481
EUROSPA TERRY TOWELS PVT LTD
HSIIDC BARHI
SONIPAT, HARYANA. Pin : 131101

PAYMENT ADVICE

Transaction Date	:	23/04/2025
Remitter Name	:	EUROSPA TERRY TOWELS PVT LTD
Remitter's Account No	:	50200060027982
Beneficiary Code	:	
Beneficiary Name	:	HARYANA STATE POLLUTION CONTROL BOARD
Beneficiary's Account No	:	4916000100007912
Transaction Remarks	:	NEFT - PUNB0491600 - C74096230425160408 - - 4916000100007912 - HARYANA STATE POLLUTION CONTROL BOARD
Reference No	:	1036653029
Payment Product	:	NEFT
UTR / RRN No	:	HDFCN52025042392512177
Amount	:	104500.00
Amount in Words	:	One Lakh Four Thousand Five Hundred Rupees

Dear Sir / Madam,

We have initiated your payment for the amount of 104500.00 for the services rendered, vide NEFT, for below mentioned details

Payment Details 1 :
Payment Details 2 :
Payment Details 3 :



BILL BOOK

9896608706
9369659748

SHUKLA ENVIROTEC

All Types Work To Waste Water Plant As Like To Etp Sip Softnor
Ro And Zid Service Work

Address Samalkha Near Nagar Nigam office 132101

No. 103 Dated. 20/02/25
M/s. Eurospa Terry Towels Ltd.
Plot No. 481 Phase-2 HSIIDC Barhi

Sr. No.	PARTICULARS	QNTY.	RATE	AMOUNT	
				Rs.	P.
1	Hydered Lime	600	7-10	4200/-	
EUROSPA TERRY TOWELS PVT. LTD. IN/OUTGOING MATERIAL PLOT NO. 481 JORN. No. DATE. 02-02-25 TIME. 12:30 BILL CH. TOTAL POSITION SIGNATURE. <u>Sangh</u>					
				Total	4200/-

For SHUKLA ENVIROTEC

Receiver Signature

Signature



SHUKLA ENVIROTEC

All Types Work To Waste Water Plant As Like To Etp Stp Softnor
Ro And Zid Service Work

Address Samalkha Near Nagar Nigam office 132101

No. 10

Dated 5/02/25

M/s. Eurospa Terry Towel Ltd.

Plot No- 481 Phase-2 H.S.I.D.C. Bahi

Sr. No.	PARTICULARS	QNTY.	RATE	AMOUNT	
				Rs.	P.
	ferrous sulphate	2500kg	5kg	12500	
EUROSPA TERRY TOWELS LTD. IN/OUTGOING MATERIAL PLOT NO. 481 PHASE 2 (H.S.I.D.C. BAHI) JOB NO. DATE 05-02-25 TIME 15:15 BILL NO. TOTAL PCS. SIGNATURE				Total 12500	

Receiver Signature

For SHUKLA ENVIROTEC

Signature



BILL BOOK

9896608706
9369659748

SHUKLA ENVIROTEC

All Types Work To Waste Water Plant As Like To Etp Stp Softnor
Ro And Zld Service Work

Address Samalkha Near Nagar Nigam office 132101

No. 01 Dated 5/01/25

M/s. Eurospa Terry towels Ltd.

Plot No. 481 Phase-2 H.S.I.D.C Barhi

Sr. No.	PARTICULARS	QNTY.	RATE	AMOUNT	
				Rs.	P.
	<u>pely electrolyte</u>	<u>10kg</u>	<u>220/-</u>	<u>2200</u>	
<p>EUROSPA TERRY TOWELS PVT. LTD. IN/OUTGOING MATERIAL PLOT NO. 481, BARHI (H.S.I.D.C.) GOR No. DATE <u>5-01-25</u> TIME <u>14-20</u> BILL/CHALLAN No. TOTAL PCS/DLY SIGNATURE: <u>S. Singh</u></p>					
				Total	<u>2200</u>

For SHUKLA ENVIROTEC

Signature

Receiver Signature



SHUKLA ENVIROTEC

All Types Work To Waste Water Plant As Like To Etp-Strp Softner
Ro And Zid Service Work

Address Samalkha Near Nagar Nigam office 132101

No. 105

Dated 15/12/24

M/s. Eurospa Terry towels Ltd.

Plot No- 481 Phase No2- H.S.I.D.C. Baram

Sr. No.	PARTICULARS	QNTY.	RATE	AMOUNT	
				Rs.	P.
	Ferrous Sulphate	1500kg	7100	105000	
EUROSPA TERRY TOWELS LTD. IN/OUTGOING MATERIAL DATE 15-12-24 TIME 11:05 BILL NO TOTAL FC SQTY SIGNATURE				Total 105000	

For SHUKLA ENVIROTEC

Signature

Receiver Signature



BILL BOOK

9896608706
9369859748

SHUKLA ENVIROTEC

All Types Work To Waste Water Plant As Like To Etp Sip Softnor
Ro And Zld Service Work

Address Samalkha Near Nagar Nigam office 132101

No. 102 Dated. 10/11/24
M/s. Eurospa Terry towels Ltd
Plot No. 481 phase 2 HSI DC Barhi

Sr. No.	PARTICULARS	QNTY.	RATE	AMOUNT	
				Rs.	P.
	Hydrencd Lime	1500 kg	7 kg	10500	
EUROSPA TERRY TOWELS IN/OUTGOING MATERIAL PLOT NO. JORN No. DATE <u>10-11-24</u> TIME <u>13:10</u> BILL CH TOTAL PC SIGNATURE <u>S...</u>				Total	10500

For SHUKLA ENVIROTEC

Receiver Signature

Signature





5047 Envirochem Testing & Consultancy LLP¹⁵⁰

(Formerly known as Envirochem Testing Lab & Research Centre)

(GOVT. APPROVED LAB)

(An ISO 9001 : 2015, ISO 14001 : 2015, ISO 45001 : 2018 Certified Lab)

Plot No. 165, 1st Floor, Sector-25, Part-II, HUDA, Panipat-132103, Hr.

M. : +91 90348 91129, 89501 75388

Email : envirochemtestinglab@gmail.com

Web. : www.etrc.com

TEST REPORT

Report No	ETL/ PNP/2529	Report Date	05.02.2025	Doc No.	ETL/QF/7.8/01
Issue to: M/s Eurospa Terry Towel Pvt. Ltd. Plot No. 481, Phase – II, Industrial Area, Barhi, Gannaur, Sonipat		Party's Ref No: Nil Work Order No: 242529 Period of Testing: 01.02.2025-05.02.2025			

SAMPLE PARTICULARS

1.	Type of sample	:	WASTE WATER
2.	Point of Sample Collection	:	ETP Inlet/Outlet
3.	Date of sample collection/ received	:	01.02.2025
4.	Purpose of analysis	:	Monitoring purpose
5.	Sample collected/ supplied by	:	By Lab Representative
6.	Quantity of Sample	:	5 Litre each
7.	Method of Sampling	:	IS 3025 (P – 1) 1987

TEST RESULTS

Sr. No.	Particulars	Inlet	Outlet	Std. Limits (CETP)	Protocol used
1.	Colour (Hazen)	410	25	150	IS 3025 (P-4) 2021
2.	pH	7.9	7.62	6-9	IS 3025 (P-11) 2022
3.	COD, mg/L	435	190	1400	IS 3025 (P-58) 2023
4.	BOD at 27°C for 3 Days, mg/L	208	69.5	500	IS 3025 (P-44) 2023
5.	Total Suspended Solids, mg/L	190	34	1500	IS 3025 (P-17) 2022
6.	Total Dissolved Solids, mg/L	2200	2060	2100	IS 3025 (P-16) 2023
7.	Oil & Grease, mg/L	5.5	< 4	15	IS 3025 (P-39) 1991
8.	Total Chromium as Cr, mg/L	< 0.25	< 0.25	2.0	IS 3025 (P-52) : 2003
9.	Hexavalent Chromium (as Cr ⁶⁺), mg/l	< 0.01	< 0.01	0.1	IS 3025 (P-52) : 2003
10.	Phosphorous (as P), mg/L	1.36	0.42	5.0	IS 3025 (P-31) : 1988
11.	Ammonium as NH ₄ - N, mg/L	2.78	1.55	50	IS 3025 (P-34): 1988

Remarks: 1. Analysed Parameters meet the Standards Limits CETP.

2. All Parameters are covered under NABL Scope.

*****End Report*****

Vishnu
Reviewed By
Chemist

Neha Singh
Verified By
Neha Singh (T.M)

Rajender
5-2-25
Authorised By
Dr. Rajender Kumar

- N
O
T
E
1. Samples shall be disposed off after 15 days issue of test report unless specified.
 2. Results listed above related to the tested samples, Endorsement of the same is neither inferred nor implemented.
 3. The test report shall not be reproduced full or in part & can't be used as proof in the court of law.
 4. The test report should not be used in any advertising agency/media without the written approval of laboratory



5048 Envirochem Testing & Consultancy LLP¹⁵¹

(Formerly known as Envirochem Testing Lab & Research Centre)

(GOVT. APPROVED LAB)

(An ISO 9001 : 2015, ISO 14001 : 2015, ISO 45001 : 2018 Certified Lab)

Plot No. 165, 1st Floor, Sector-25, Part-II, HUDA, Panipat-132103, Hr.

M. : +91 90348 91129, 89501 75388

Email : envirochemtestinglab@gmail.com

Web : www.etlrc.com

TEST REPORT

Report No	ETL/ PNP/2530	Report Date	05.02.2025	Doc No.	ETL/QF/7.8/01
Issue to: M/s Krishna Processors Plot No. 480, HSIIDC, Phase – II, Industrial Area, Barhi, Gannaur, Sonipat		Party's Ref No: Nil Work Order No: 242530 Period of Testing: 01.02.2025-05.02.2025			

SAMPLE PARTICULARS

1.	Type of sample	:	WASTE WATER
2.	Point of Sample Collection	:	ETP Inlet/Outlet
3.	Date of sample collection/ received	:	01.02.2025
4.	Purpose of analysis	:	Monitoring purpose
5.	Sample collected/ supplied by	:	By Lab Representative
6.	Quantity of Sample	:	5 Litre each
7.	Method of Sampling	:	IS 3025 (P – 1) 1987

TEST RESULTS

Sr. NO.	Particulars	Inlet	Outlet	Std. Limits (CETP)	Protocol used
1.	Colour (Hazen)	415	20	150	IS 3025 (P-4) 2021
2.	pH	7.8	7.51	6-9	IS 3025 (P-11) 2022
3.	COD, mg/L	372.5	133.6	1400	IS 3025 (P-58) 2023
4.	BOD at 27°C for 3 Days, mg/L	132.8	62.5	500	IS 3025 (P-44) 2023
5.	Total Suspended Solids, mg/L	187	32	1500	IS 3025 (P-17) 2022
6.	Total Dissolved Solids, mg/L	2150	2035	2100	IS 3025 (P-16) 2023
7.	Oil & Grease, mg/L	5.2	< 4	15	IS 3025 (P-39) 1991
8.	Total Chromium as Cr, mg/L	< 0.25	< 0.25	2.0	IS 3025 (P-52) : 2003
9.	Hexavalent Chromium (as Cr ⁶⁺), mg/l	< 0.01	< 0.01	0.1	IS 3025 (P-52) : 2003
10.	Phosphorous (as P), mg/L	1.52	0.41	5.0	IS 3025 (P-31) : 1988
11.	Ammonium as NH ₄ - N, mg/L	3.6	1.62	50	IS 3025 (P-34): 1988

Remarks: 1. Analysed Parameters meet the Standards Limits CETP.

2. All Parameters are covered under NABL Scope.

Vibhanta

Reviewed By
Chemist

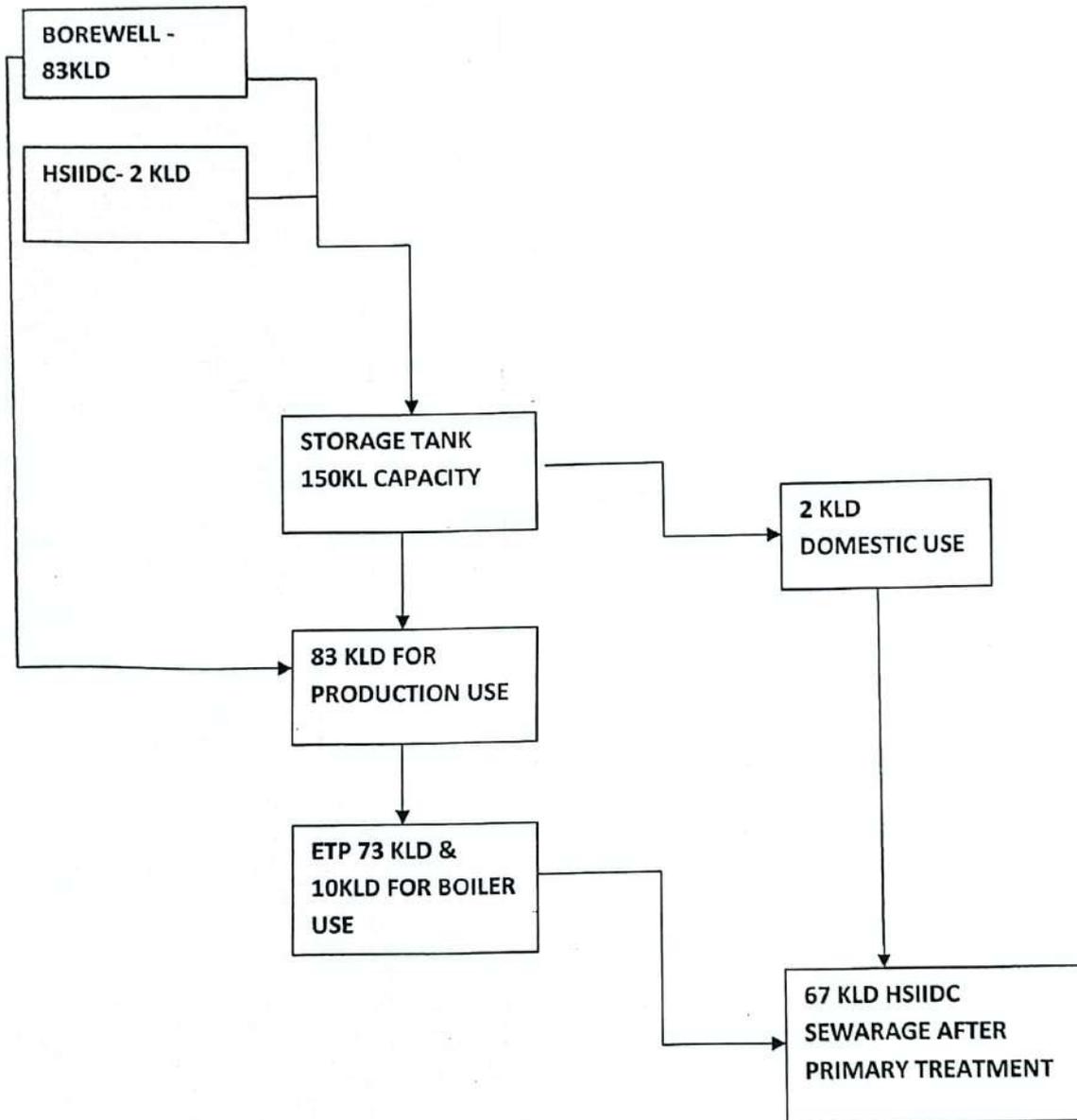
*****End Report*****

Neha Singh

Verified By
Neha Singh (T.M)



Authorised By
Dr. Rajender Kumar

EUROSPA TERRYTOWELS PVT. LTD.**WATER BALANCE CHART AS ON 27.03.2025**

PLOT NO : 481, PHASE - 2, HSIIDC, INDUSTRIAL ESTATE, BARHI, DISTT SONIPAT (HARYANA)

REGD, OFF. B-121, OKHLA, PHASE-1, NEW DELHI-110020

E-MAIL : maheshraheja99@gmail.com, divyangraheja94@gmail.com

MOB. : 9812023278, 8950010017

VAKALATNAMA

BEFORE THE NATIONAL GREEN TRIBUNAL PRINCIPAL BENCH, NEW DELHI

ORIGINAL APPLICATION NO. 622 OF 2024

IN RE:-

VARUN GULATI

...APPLICANT

VERSUS

STATE OF HARYANA & ORS.

...RESPONDENTS

KNOW ALL to whom these presents shall come that I/We, undersigned the above named do hereby appoint.

**SIDDHARTH BATRA (P/1083/2004), ARCHNA YADAV (D/1837/2020), SHIVANI CHAWLA (D/2233/2019),
CHINMAY DUBEY (D/8141/2021) & RHYTHM KATYAL (D/3528/2022);**

Advocates

Satram Dass B & Co., 8A, Sagar Apartment, 6 Tilak Marg, New Delhi-110001

Mob: 9013082887, Email: vijay.kumar@satramdass.com

(hereinafter called the advocate/s) to be my/our Advocate in the above noted case and authorize him: -

To act, appear and plead in the above-noted case in this Court or in any other Court in which the same may be tried or heard and also in the Appellate Court including High Court subject to payment of fees separately for each court by me/us.

To sign file, verify and present pleadings, appeals, cross-objections or petitions for executions, review, revision, withdrawal, compromise or other petitions or affidavits or other documents as may be deemed necessary or proper for the prosecution of the said case in all its stages subject to payment of fees for each stage. To file and take back documents, to admit and/or deny the documents of opposite party. To withdraw or compromise the said case or submit to arbitration any differences or disputes that may arise touching or in any manner relating to the said case. To take execution proceedings. To deposit, draw and receive monthly cheques, cash and grant receipts thereof and to do all other acts and things which may be necessary to be done for the progress and in the course of the prosecution of the said case. To appoint and instruct any other Legal Practitioner authorizing him to exercise the power and authority hereby conferred upon the Advocate whenever he may think fit to do so and to sign the power of attorney on our behalf.

And I/We the undersigned do hereby agree to ratify and confirm all acts done by the Advocate or his substitute in the matter as my/our own acts, as if done by me/us to all intents and proposes. And I/We undertake that I/We or my /our duly authorised agent would appear in Court on all hearings and will inform the Advocate for appearance when the case is called. And I/We the undersigned do hereby agree not to hold the advocate or his substitute responsible for the result of the said case. The adjournment costs whenever ordered by the Court shall be of the Advocate which he shall receive and retain for himself. And I/We the undersigned do hereby agree that in the event of the whole or part of the fee agreed by me/us to be paid to the advocate remaining unpaid he shall be entitled to withdraw from the prosecution of the said case until the same is paid up. The fee settled is only for the above case and above Court. I/We hereby agree that once fee is paid, I/We will not be entitled for the refund of the same in any case whatsoever and if the case prolongs for more than 3 years the original fee shall be paid again by me/us.

IN WITNESS WHEREOF I/We do hereunto set my/our hand to these presents the contents of which have been understood by me/us on this **24th** day of.....**May**.....2025

Accepted, identified and certified subjected to the terms of the fees.

For Eurospa Terrynowels Pvt. Ltd

SB

Archna Yadav

[SIDDHARTH BATRA] [ARCHNA YADAV]

[Signature]

Dy. Secy

Client

Shivani Chawla

Chinmay Dubey

Rhythm Katyal

[SHIVANI CHAWLA] [CHINMAY DUBEY] & [RHYTHM KATYAL]

Advocates



5051

154TM
eurospa

because life is worth living

BOARD RESOLUTION

CERTIFIED TRUE COPY OF RESOLUTION PASSED IN THE MEETING OF BOARD OF DIRECTOR OF
M/S. EUROSPA TERRYTOWELS PVT. LTD. HELD ON 20TH OF FEBRUARY 2025, AT 11:30 AM AT
THE REGISTERED OFFICE: B-121, OKHLA, PHASE-1, NEW DELHI-110020

RESOLVED THAT Mr. MAHESH RAHEJA, Director of M/s EUROSPA TERRYTOWELS PVT. LTD. be and is hereby authorized on behalf of **M/s EUROSPA TERRYTOWELS PVT. LTD.**, to initiate, file, defend, represent, and conduct legal cases, proceedings, or claims in any court of law, tribunal, or any other judicial or quasi-judicial authority in connection with the business or matters of the LLP.

RESOLVED FURTHER THAT Mr. MAHESH RAHEJA, is authorized to sign, verify, and submit all necessary documents, affidavits, pleadings, applications, and undertakings, and to appoint advocates, solicitors, and other professionals as may be required for such proceedings.

RESOLVED FURTHER THAT all actions taken by Mr. MAHESH RAHEJA, in connection with the above matters be and are hereby ratified and conf...

For Eurospa Terrytowels Pvt. Ltd.

For Eurospa Terrytowels Pvt. Ltd.

Raheja
Director

Director

(Divyang Raheja)

For Eurospa Terrytowels Pvt. Ltd

For Eurospa Terrytowels Pvt. Ltd.

Mahe
Director

Director

(Mahesh Raheja)

Branch : PLOT NO : 481, HSIIDC, INDUSTRIAL, BARHI, DISTT SONEPAT (HARYANA)

Branch : KABRI ROAD, NEAR SAVITA GAS GODOWN, PANIPAT-132103 (HARYANA)

REGD, OFF. B-121, OKHLA, PHASE-1, NEW DELHI-110020

E-MAIL : maheshraheja99@gmail.com, divyangraheja94@gmail.com

MOB. : 9812023278, 8950010017

Advance service copies of short reply on behalf of Respondent Nos. 6, 14, 21, 22, 27, 30, 51, 54, 62, 87, 99 in O.A. No. 622/2024 titled as 'Varun Gulati v. State of Haryana & Ors.'

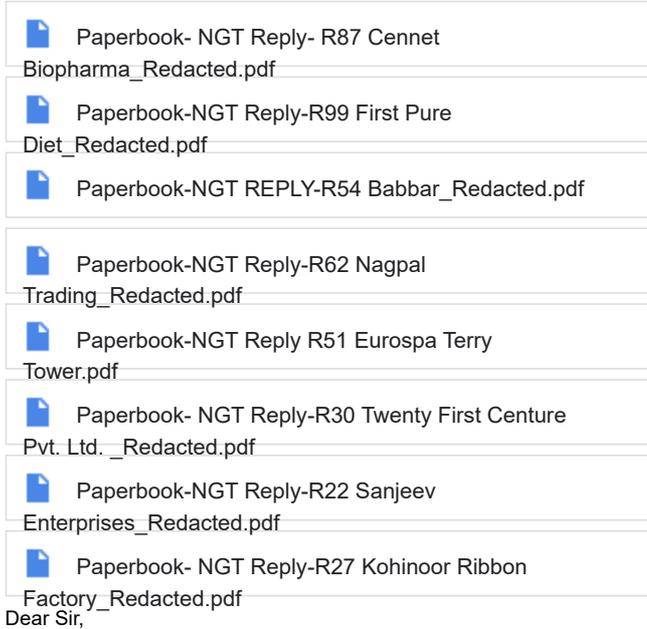
1 message

Vijay Kumar <vijay.kumar@satramdass.com>

Mon, May 26, 2025 at 3:26 PM

To: Mansi Chahal <mansichahal104@gmail.com>, Varun Gulati <jansewajanhit@gmail.com>

Cc: Chinmay Dubey <chinmay.dubey@satramdass.com>, Shivani Chawla <shivani.chawla@satramdass.com>, Rhythm Katyal <rhythm.katyal@satramdass.com>, Archana Yadav <archana.yadav@satramdass.com>



Dear Sir,

PFA.

Advance service copies of short reply on behalf of Respondent Nos. 6, 14, 21, 22, 27, 30, 51, 54, 62, 87, 99 in O.A. No. 622/2024 titled as 'Varun Gulati v. State of Haryana & Ors.'

Kindly treat the same as Proof of service.

Regards

Vijay Kumar
Office Manager



8A Sagar Apartment
6 Tilak Marg
New Delhi - 110001
Landline - +91-11-47046111
vijay.kumar@satramdass.com

Satram Dass B & Co. made the following annotations

"This message and any attachments are solely for the intended recipient and may contain confidential or privileged information. If you are not the intended recipient, any disclosure, copying, use, or distribution of the information included in this message and any attachments is prohibited. If you have received this communication in error, please notify us by reply e-mail and immediately and permanently delete this message and any attachments. Thank you."

3 attachments

-  Paperbook-NGT Reply- R6 Shree Gopal_Redacted.pdf
6873K
-  Paperbook-NGT Reply-R14 Budh Singh_Redacted.pdf
12205K
-  Paperbook-NGT REPLY-R21 KUCHAL.pdf
3438K