

►► From Page 1

According to Mitil Chokshi, partner at Chokshi & Chokshi LLP, "As per Article 26 of double tax avoidance treaty between India and Swiss, administrative assistance for questions concerning the application of domestic law can be provided for information starting from financial year 2011-12. It is possible that there may be specific questions that may come up which are not covered under Article 26 of the DTAA. These are also shared by authority on practical approach."

Bishwanath Garodia of the Kolkata-based Mangal Steel Group had denied having any bank account with HSBC, Geneva, stating he had no knowledge about such a bank; Garodia also said he was under extreme pressure and duress following the I-T department's search and seizure action and had signed whatsoever was dictated.

His appeal was upheld by the Kolkata bench of the tribunal as the search conducted by the I-T department did not reveal any incriminating material relating to the HSBC account, the information about which was received by the assessing officer from Central Board of Direct Taxes, the apex tax body. As a result, the tribunal struck down the addition made to Garodia's income based on this information.

The question that crops up is: Will the Swiss authorities share any possible information on Jindal, Garodia, and others on whom the department has no concrete evidence? In both the cases the financial years of the transactions predate 2011-12.

The treaty allows India to approach Switzerland only after it has exhausted all normal procedures under its domestic laws to obtain such information. While it is intended to provide for exchange of information to the widest possible extent, it does not allow fishing expeditions or request for information that is unlikely to be relevant to the tax affairs of a given taxpayer.

**Linde India Limited**

CIN: L40200WB1935PLC008184  
 Regd. Office: Oxygen House, P-43, Taratala Road, Kolkata 700088  
 Phone: +91 33 6602 1600, Fax: +91 33 2401 4206  
 Email: contact.lg.in@linde.com, Visit us at: www.linde.in

NOTICE pursuant to Reg. 47(1) of SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015 is hereby given that a meeting of the Board of Directors of the Company will be held on Friday, 12 May 2017, inter alia, to consider, approve and take on record the Unaudited Financial Results of the Company for the first quarter ended 31 March 2017.

For Linde India Limited  
 Pawan Marda  
 25 April 2017 Asst. Vice President & Company Secretary

**Central Coalfields Limited**  
 A Miniratna Company  
 (A Subsidiary of Coal India Limited)

(PBX) 2360605, 2360585, 2365998, CGM(MM) 2360716  
 Fax : (91) 0651-2360198 E.Mail # hodmm@centralcoalfields.in  
 Advertisement No. 03/2017-18 Dated : 20.04.2017 TENDER INVITED  
 through E-Procurement Portal <https://coalindiataenders.gov.in> By General Manager(MM), CCL, Darbhanga house, Ranchi for Rate Contract/ Procurement of following items from eligible tenderers as mentioned in the tender document. SI.No.009 : CCL/HQ/AK/254/RC/Cartridge HP/16-17, Desc :- Conclusion of Rate Contract for a period of One Year for supply of Original (Authentic) Print Cartridges of HP make printers, Estimated Value : Rs. 44.62 Lakhs, Last Date of Submission : 10.05.17, Due on : 11.05.17, SI.No.010 : CCL/MMD/Sr.Mgr(P)/ P.B.Ingot /170/17-18, Desc :- Procurement of Phosphorus Bronze Ingot Grade 4, Estimated Value : Rs. 134.2 Lakhs, Last Date of Submission : 17.05.17, Due on : 19.05.17, SI.No.011 : CCL/MMD/HQ/AN/Med/R120/ Retender-2/2016-17, Desc :- Procurement of Oxygen Concentrator for Gandhi Nagar Hospital, CCL, Ranchi., Estimated Value : Rs. 3.5 Lakhs, Last Date of Submission : 16.05.17, Due on : 18.05.17, SI. No. 012 : CCL/HQ/RC/BM/Industrial Gases/808/17-18, Desc :- Conclusion of Rate Contract for supply of Industrial Gases for a period of (02) Years. Qty. : diff., Estimated Value : Rs. 71.42 Lakhs, Last Date of Submission : 15.05.17, Due on : 17.05.17. Tender documents can be downloaded and bids can be submitted online through website : <https://coalindiataenders.gov.in> and opened electronically on the due date mentioned above. No other form of tender submission will be accepted. For further details interested bidders may refer to NIT document available in word format in websites of [www.centralcoalfields.in](http://www.centralcoalfields.in), [www.eprocure.gov.in/cpppl/](http://www.eprocure.gov.in/cpppl/), [www.tenders.gov.in](http://www.tenders.gov.in) CCL shall not be responsible for any misprint in the newspaper.

**BID/OFFER**  
**BID/OFFER C**

**ASBA \* | Simple, Safe, Smart way of Appli**

In case of any revision in the Price Band, the Bid/Offer Period will be extended for a minimum such revision of the Price Band subject to the Bid/Offer Period not exceeding 10 Working Days. The revised Bid/Offer Period will be widely disseminated by notification to the BSE Limited (the "BSE"), India Limited (the "NSE"), and together with the BSE, the "Stock Exchanges", by issuing change on the websites of the Book Running Lead Managers ("BRLMs") and at the time of Registered Brokers, and by intimation to Self Certified Syndicate Banks ("SCSBs"), Colleague Registrars and Share Transfer Agents ("RTA").

In terms of Rule 19(2)(b)(i) of the Securities Contracts (Regulation) Rules, 1957, as amended, at least 25% of the post-Offer paid-up Equity Share capital of our Company. The Offer is in accordance with Regulation 26(1) of the SEBI ICDR Regulations, wherein 50% of the Offer shall be available to Institutional Buyers ("QIBs"), provided that our Company and the Selling Shareholders, in addition to up to 60% of the QIB Category to Anchor Investors on a discretionary basis (the "Anchor Investor Portion") be reserved for domestic Mutual Funds, subject to valid Bids being received from domestic Mutual Funds only, and the remainder of the QIB Category shall be available for all other than Anchor Investors), including Mutual Funds, subject to valid Bids being received. Not less than 15% of the Offer shall be available for allocation on a proportionate basis to Non-Institutional Investors. The Offer shall be available for allocation, in accordance with the SEBI ICDR Regulations, to the extent of valid Bids being received at or above the Offer Price.

All investors, other than Anchor Investors, are required to mandatorily utilise the Application process by providing the details of their respective bank accounts in which the corresponding SCSBs. For details, see "Offer Procedure" on page 508 of the RHP.

Bidders/Applicants should ensure that DP ID, PAN and the Client ID are correctly filled in. DP ID, PAN and Client ID provided in the Bid cum Application Form should match with the details in the Depository database, otherwise, the Bid cum Application Form is liable to be rejected. Bidders/Applicants should ensure that the beneficiary account provided in the Bid cum Application Form is active and deemed to have authorized the Depositories to provide to the Registrar to the Offer the Bidder/Applicant as available on the records of the depositories. These Demographic Details should be updated for sending allocation Advice or unblocking of ASBA Account or for other purposes. Bidders/Applicants are advised to update any changes to their Demographic Details in the Depository Participant to ensure accuracy of records. Any delay resulting from failure to do so would be at the Bidders/Applicants' sole risk.

**JM FINANCIAL**

**JM Financial Institutional Securities Limited**  
 7th Floor, Cnergy Building, Appasaheb Marathe Marg, Prabhadevi, Mumbai 400 025  
 Maharashtra, India  
 Tel: +91 (22) 6630 3030  
 Fax: +91 (22) 6630 3330  
 E-mail: schand.ip@jmfi.com  
 Investor Grievance E-mail: grievance.ibd@jmfi.com  
 Website: www.jmfi.com  
 Contact Person: Ms. Prachee Dhuri  
 SEBI Registration No.: INM000010361

**BOOK RUNNING LEAD**

**AXIS CAPITAL**

**Axis Capital Limited**  
 Axis House, 1st Floor, C-2 Wadia Marg, Worli, Mumbai 400 025  
 Maharashtra, India  
 Tel: + 91 (22) 4325 2183  
 Fax: +91 (22) 4325 3000  
 E-mail: schand.ip@axiscap.in  
 Investor Grievance E-mail: con@grievance.axiscapital.co.in  
 Website: www.axiscapital.co.in  
 Contact Person: Mr. Ankit Bhat  
 SEBI Registration No.: INM000010361

**AVAILABILITY OF RHP:** Investors are advised to refer to the RHP and the Risk Factor Statement in the Prospectus available on the websites of the Stock Exchange and the websites of the Book Running Lead Managers. **AVAILABILITY OF BID CUM APPLICATION FORM:** Bid cum Application form can be obtained from Institutional Securities Limited, Tel: +91 (22) 6630 3030, Fax: +91 (22) 6630 3330; Axis Capital Limited, Tel: +91 (22) 4325 2183, Fax: +91 (22) 4325 3000; Axis locations of Sub-Syndicate Members, Registered Brokers, RTAs and CDPs participating in the Offer. **APPLICATIONS SUPPORTED BY BLOCKED AMOUNT (ASBA):** Investors have to apply through the ASBA facility. **ESCROW COLLECTION BANK AND PUBLIC OFFER BANK:** HDFC Bank Limited. **REFUND BANK:** HDFC Bank Limited.

All capitalised terms used herein and not specifically defined shall have the same meaning as given in the Prospectus. **Place:** New Delhi **Date:** April 25, 2017

Place: New Delhi  
 Date: April 25, 2017

**S CHAND AND COMPANY LIMITED** is proposing, subject to applicable statutory and regulatory requirements, to issue Equity Shares of Rs. 10/- each. The Prospectus dated April 13, 2017 with the Registrar of Companies, National Capital Territory of Delhi, is available on the website of the SEBI at [www.sebi.gov.in](http://www.sebi.gov.in), the websites of the Book Running Lead Managers. A potential investor should note that investment in Equity Shares involves a high degree of risk and that the value of the investment may fluctuate. This announcement has been prepared for publication in India and may not be released or sold in the United States absent registration under the Securities Act of 1933. The information contained herein is preliminary and should not be relied upon for investment decisions. The information contained herein is preliminary and should not be relied upon for investment decisions.

This announcement has been prepared for publication in India and may not be released or sold in the United States absent registration under the Securities Act of 1933. The information contained herein is preliminary and should not be relied upon for investment decisions.

E(TKWL) 26/04/17 P-7 (10100231)



