

**GUJARAT ENERGY TRANSMISSION CORPORATION LIMITED**  
**Calculation of Minimum Alternative Tax for the FY 2020-21**

(Rs. In Lakhs)

| Particulars                                                                 |         | Amount Rs.       |
|-----------------------------------------------------------------------------|---------|------------------|
| Profit Before Other Comprehensive Income (OCI) as per Profit & Loss Account |         | 1,82,856.07      |
| Add : Interest on Income Tax                                                |         | -                |
| Add : Provision for Income Tax                                              |         | -                |
| Less: Dividend                                                              |         | -                |
| Less : Items in OCI that will not be re-classified to P & L A/c             | 1717.61 | 1,82,856.07      |
| Re-measurement of the defined benefit plans                                 |         | 1,717.61         |
| Add : Transition Amount of first time adoption of Ind AS                    |         | 1,81,138.46      |
| Remeasurment of post employee benefits                                      | 804.07  |                  |
| Effect of adjustment of Prior Period items                                  | 269.30  |                  |
| Income tax adjustment as applicable                                         | 0.00    |                  |
|                                                                             | 1073.37 |                  |
| 1/5th Thereof                                                               |         | 214.67           |
| Boof Profits u/s 115JB                                                      |         | 1,81,353.13      |
| 15% of Book Profit                                                          |         | 27,202.97        |
| 12% Surcharge                                                               |         | 3,264.36         |
| 4% Health and Education Cess                                                |         | 1,218.69         |
| <b>Total</b>                                                                |         | <b>31,686.02</b> |
| Less : TDS                                                                  |         | 2,110.00         |
| Less : Advance Tax                                                          |         | 808.51           |
| Interest U/s 234B                                                           |         | 706.80           |
| Interest U/s 234C                                                           |         |                  |
| Net Tax Liability                                                           |         | <b>31,091.33</b> |

Revised  
(to be linked properly - interest on income tax u/s. 234B/C)

0

**Provision for Tax**

**33,201.33**

**33,201,32,881**

Less:- Provision for Tax - SLD C

(223.33)  
32986.00