

Sacked Employees to Now Pay Tax on Compensation

Our Bureau
Mumbai: Sacked employees receive-

ing compensation, business tycoons collecting fat no-compete fee, and trade partners who were paid off a lump sum after their contracts

were scrapped often ended up having spat with the tax office over the taxability of such payments.

Several disputes boiled over to tax tribunals and higher courts, where men and women who were

compensated argued that the amount should not be taxed as they have lost their source of earnings.

However, assessing officers found grounds to contest the claim.

They said earnings were not entirely or permanently extinguished as many took up new jobs and some pursued related activities after an interval.

Situations differing from case to case. But from next year, such court feuds will come to an end.

"As per the proposed amendment every type is compensation received by an assessee in connection with the termination of contract, even if it relates to compensation for loss of source of income will be chargeable to tax. So far, by an ar-

range ment or agreement the assessee was able to avoid payment of tax if the compensation was attributed to loss of source of income," said senior chartered accountant Dilip Lakhani.

According to Sanjay Sanghvi, Senior Tax Partner, Khaitan & Co, the amendment (proposed in the Budget) intends to expand the scope of

taxability of compensation received in connection with termination or modification of terms of employment, or terms and conditions of a contract relating to business, as 'revenue income'.

"This is to overcome some judicial rulings where it was held that such receipts may not be taxable being capital in nature," said Sanghvi.

Infosys

Infosys Limited

Corporate Identity Number (CIN): L85110KA1981PLC013115
Regd. Office: Electronics City, Hosur Road, Bengaluru - 560 100.
Phone: 91 80 2852 0261, Fax: 91 80 2852 0362
investors@infosys.com, www.infosys.com

NOTICE

Transfer of equity shares to Investor Education and Protection Fund Authority (IEPF)

This Notice is published pursuant to the provisions of Investor Education and Protection Fund Authority (Accounting, Audit, Transfer and Refund) Rules, 2016 ("the Rules") notified by the Ministry of Corporate Affairs effective September 7, 2016 and subsequent amendments thereto.

The shareholders may note that the interim dividend declared by the Company for the financial year 2010-2011 which remained unclaimed for a period of seven years, has already been transferred to IEPF on respective dates. The corresponding shares on which dividend was unclaimed for seven consecutive years is due for transfer and will be transferred to the IEPF by March 9, 2018 as per the procedure set out in the Rules.

Complying with the requirements of the Rules, the Company has communicated to the concerned shareholders individually whose shares are liable to be transferred to IEPF and the full details of such shareholders including their folio number or DP ID - Client ID are also made available on its website www.infosys.com. Shareholders are requested to refer to www.infosys.com/IEPF for the details of the shares liable to be transferred to IEPF.

Shareholders may note that both the unclaimed dividend and corresponding shares transferred to IEPF including all benefits accruing on such shares, if any, can be claimed back from IEPF authorities after following the procedure prescribed in the Rules.

Concerned shareholders holding shares in physical form and whose shares are liable to be transferred to IEPF, may note that the Company would be issuing duplicate share certificate(s) in lieu of the original held by them for the purpose of transfer of shares to IEPF as per the Rules and upon such issue, the Company shall inform the depository by way of corporate action to convert the duplicate share certificates into DEMAT form and transfer in favour of IEPF. The original share certificate(s) which are registered in the name of original shareholders will stand automatically cancelled and be deemed non-negotiable. Concerned shareholders holding shares in dematerialized form may note that the Company shall inform the depository by way of corporate action for transfer of shares in favour of the DEMAT account of the IEPF.

The shareholders may further note that the details are made available by the Company on its website should be regarded and shall be deemed adequate notice in respect of issue of duplicate share certificate(s) by the Company for the purpose of transfer of shares to IEPF pursuant to the Rules.

In case the Company does not receive any communication from the concerned shareholders by March 2, 2018, the Company shall with a view to adhering with the requirements of the Rules, transfer the shares to the IEPF by the due date i.e. March 9, 2018. Please note that no claim shall lie against the Company in respect of unclaimed dividend amount and shares transferred to IEPF pursuant to the said Rules.

For any queries on the above matter, Shareholders are requested to contact the Company's Registrar and Share Transfer Agents, Mrs. Shobha Anand, Deputy General Manager at M/s. Karvy Computershare Private Limited, Unit: Infosys Limited, Karvy Selenium Tower B, Plot 31-32, Gachibowli, Financial District, Nanakramguda, Hyderabad-500032. Tel: +91 40 67161559 email ID: shobha.anand@karvy.com.

Bengaluru, India
February 2, 2018

For Infosys Limited
Sd/-
A G S Manikantha
Company Secretary



SADBHAV INFRASTRUCTURE PROJECT LIMITED

CIN : L45202GJ2007PLC049808

Regd office : "Sadbhav House", Opp. Law Garden Police Chowki, Ellisbridge, Ahmedabad - 380006
Phone: 079 - 26463384, Fax: 079 - 26400210, Email: investor@sadbhavinfra.co.in, Web: www.sadbhavinfra.co.in

Extract of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2017

(INR in Million except as stated otherwise)

Sr. No.	Particulars	Standalone			Consolidated		
		Three months ending December 31, 2017	Nine months ending December 31, 2017	Three months ending December 31, 2016	Three months ending December 31, 2017	Nine months ending December 31, 2017	Three months ending December 31, 2016
		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited
1	Total Income from operations (net)	941.97	2,741.04	771.00	6,243.72	15,154.31	3,221.43
2	Net Profit / (Loss) for the period (before Tax and Exceptional items)	377.37	868.10	255.66	(291.04)	(2,264.44)	(639.76)
3	Net Profit / (Loss) for the period before Tax (After Exceptional items)	377.37	868.10	255.66	(291.04)	(2,264.44)	(639.76)
4	Net Profit / (Loss) for the period after Tax (After Exceptional items)	246.97	565.68	215.08	(411.96)	(2,539.74)	(696.54)
5	Total comprehensive Income for the period [Comprising Profit/ (Loss) for the period (after tax) and other Comprehensive Income (after tax)]	246.97	565.68	215.08	(411.96)	(2,539.74)	(696.54)
6	Paid up Equity Share Capital (Face value of INR 10/- each)	3,522.25	3,522.25	3,522.25	3,522.25	3,522.25	3,522.25
7	Earnings Per Share (face value of INR 10/- each) (for continuing and discontinued operations) Basic and Diluted	0.70	1.61	0.61	(1.13)	(7.01)	(1.88)

Notes :

1 The above is an extract of the detailed format of Unaudited Financial Results filed with the Stock Exchanges under Regulation 33 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015. The full format of the Unaudited Financial Results is available on the websites of the Stock Exchanges i.e. www.bseindia.com, www.nseindia.com and on the Company website www.sadbhavinfra.co.in.

For and on behalf of the Board of Directors of
Sadbhav Infrastructure Project Limited

Vasistha Patel
Managing Director (DIN: 00048324)

Place : Ahmedabad
Date : February 2, 2018

Sai Moh Auto Links Limited
CIN-L34300DL1985PLC020510
Regd. Office: C-582, Saraswati Vihar,
Pitampura, New Delhi-110034

અમદાવાદ, શનિવાર, તા. ૩ ફેબ્રુઆરી, ૨૦૧૮

shareholders of the Target Company) are eligible to participate in this Offer at any time prior to the closure of this Offer.
ELIGIBILITY TO PARTICIPATE IN THE OFFER AND PROCEDURE FOR TENDERING THE SHARES IN CASE OF NON RECEIPT OF LETTER OF OFFER

- All the shareholders of the Target Company, whether holding the shares in physical form or dematerialized form, registered or unregistered, are eligible to participate in this Offer at any time during the tendering period of this Offer.
- Persons who have acquired Equity Shares but whose names do not appear in the register of members of the Target Company on the Identified Date, or unregistered owners or those who have acquired Equity Shares after the Identified Date, or those who have not received the Draft Letter of Offer, may also participate in this Offer.
- The Open Offer will be implemented by the Company through Stock Exchange Mechanism made available by BSE Limited (BSE) in the form of separate window (Acquisition Window) as provided under the SEBI SAST Regulations and SEBI Circular CIR/CFD/POLICY/CELL/1/2015 dated April 13, 2015 and CFD/DCR2/CIR/P/2016/131 dated December 09, 2016 issued by SEBI.
- BSE shall be the Designated Stock Exchange for the purpose of tendering shares in the Open Offer.
- The Acquirer has appointed Buying Broker for the Open Offer through whom the purchases and the settlement of the Open Offer shall be made during the tendering period. The contact details of the Buying Broker are as mentioned below:

NAME: CHOICE EQUITY BROKING PRIVATE LIMITED
Address: Shree Shakambhari Corporate Park, Plot No. 156-158,
J B Nagar, Andheri (East), Mumbai-400099
Contact Person: Mr. Bhavik Gandhi Tel.: 022- 67079855
E-mail ID: bhavik.gandhi@choiceindia.com

- The facility for acquisition of shares through Stock Exchange mechanism pursuant to Offer shall be available to the Stock Exchange in the form of a separate window ("Acquisition Window").
- All the shareholders who desire to tender their shares under the Open Offer would have to intimate their respective stock broker ("Selling Broker") during the normal trading hours of the secondary market during tendering period.
- In the event Seller Broker of shareholder is not registered with BSE then that shareholder can approach the Target Company's Broker as defined in the Point # 5 above and tender the shares through the Target Company's Broker after submitting the details as may be required by the Target Company's Broker to be in compliance with the SEBI regulations.

I. THE DETAILED PROCEDURE FOR TENDERING THE EQUITY SHARES IN THIS OFFER WILL BE AVAILABLE IN THE LETTER OF OFFER.
II. OTHER INFORMATION
1. The Acquirer accepts the full and final responsibility for the information contained in the Public Announcement and the DPS and for the obligations of the Acquirer laid down in the Takeover Regulations.
2. The Public Announcement, the DPS and the Letter of Offer would also be available on the SEBI website: www.sebi.gov.in.

 SAFFRON CAPITAL ADVISORS PRIVATE LIMITED 605, Sixth Floor, Centre Point, J.B. Nagar, Andheri (East), Mumbai - 400 059; Tel. No.: +91 22 4082 0914/906; Fax No.: +91 22 4082 0999; Email id: openoffers@saffronadvisor.com; Website: www.saffronadvisor.com; Investor Grievance: investorgrievance@saffronadvisor.com; SEBI Registration Number: INM000011211 Validity: Permanent Contact Person: Amit Wagle/ Shikha Jain	 UNIVERSAL CAPITAL SECURITIES PRIVATE LIMITED 21/25 Shakil Niwas, Opp Satya Saibaba Temple, Mahakali Caves Road, Andheri (East), Mumbai - 400093 Tel. No.: +91 22 28207203-05 / 28257641; Fax No.: +91 22 28207207; E-mail: khade@unisec.in; Website: www.unisec.in; SEBI Registration Number: INR000004082 Validity: Upto April 17, 2020. Contact Person: Sunil Khade
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ISSUED BY MANAGER TO THE OFFER ON BEHALF OF THE ACQUIRER
ACQUIRER
MR. RAHUL SARAF
Address: 503- A, Jai Darshan, Ruia Park, Gandhinagar Road, Juhu, Mumbai- 400049
Email: rahul@maxgrowindia.com

Place: Mumbai
Date: February 02, 2018
Sd/-
Sunjeet Comm.

NOTICE is hereby given that pursuant to Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulation, 2015 that a meeting of the Board of the Directors of the Company will be held on Wednesday, 14th February, 2018, at Birla Building, 10th floor, 9/1, R. N. Mukherjee Road, Kolkata-700 001, inter alia, to consider, approve and take on record the Unaudited Financial Results of the Company for the Quarter and Nine Months Ended 31st December, 2017. The said information is also available on the Company's website at www.mangalamtimber.com and may also be available on the websites of the Stock Exchanges at www.bseindia.com and www.nseindia.com.
For Mangalam Timber Products Ltd.
Place: Kolkata
Dated: February 2, 2018
Manager, CFO & Compliance Officer
Amit Kumar Agarwal

TELE NO: +91-79-30417000, 30017000, FAX: 91-79-30417070,
E-mail: info@aarvee-denims.com Website: www.aarvee-denims.com
NOTICE
Pursuant to Regulation 29 read with Regulation 47 of the SEBI (Listing Obligations and Disclosure Requirements) Regulations, 2015, **NOTICE** is hereby given that a Meeting of Board of Directors of the Company is scheduled to be held on Saturday, 10th day of February, 2018 at 11:00 a.m. at registered office of the Company, inter-alia, to consider, approve and take on record the Un-audited Financial Results of the Company for the quarter and nine months ended on 31st December, 2017 and to transact any other business with permission of chair. This said information is also available on the Company's website at www.aarvee-denims.com and may also be available on the website of the Stock exchanges at www.bseindia.com & www.nseindia.com.
For, Aarvee Denims and Exports Ltd.
Vinod P. Arora
Chairman and Managing Director
(DIN:00007065)
Date : 02.02.2018
Place: Ahmedabad

25	50960783	1166266428 - 452
5	54950102	1334987089 - 093
2	50454042	1160407072 - 073
36	58331383	1619534892 - 927
2	59622150	152761044 - 045
40	62220153	2106132751 - 790
Total		3555

The Public is hereby warned against purchasing or dealing with these securities any way. Any person(s) who has / have any claim in regard of the securities, should lodge such claim with the Company's Registrar and Transfer Agents viz. Karvy Computershare Pvt. Limited, Karvy Selenium Tower B, Plot No. 31-32, Gachibowli Financial District, Nanakramguda, Hyderabad - 500 032, within Seven (7) days from the date of publication of this notice, failing which, the Company will proceed to issue duplicate certificate(s) in respect of the aforesaid securities.
For Reliance Industries Limited
Sd/-
Sandeeep Deshmukh
Vice President - Corporate Secretarial
Place : Mumbai
Date : 2nd February, 2018
www.ril.com

Sadbhav INFRASTRUCTURE PROJECT LIMITED
CIN : L45202GJ2007PLC049808
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Extract of Standalone and Consolidated Unaudited Financial Results for the Quarter and Nine Months ended December 31, 2017
(INR in Million except as stated otherwise)

Sr. No	PARTICULARS	Standalone					
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Place : Ahmedabad
Date : February 02, 2018
For and on behalf of the Board of Directors of
Sadbhav Infrastructure Project Limited
Vasistha Patel
Managing Director (DIN: 00048324)