Form C-1

Certification of Registration under Section 19 of the Bihar Value Added Tax Act, 2005
[See rule 3(5)]

Office of the Deputy Commissioner of Commercial Taxes Patna Special Circle

1. Certified that, M/s M/S SAIL/SPU-BETTIAH

Head Office Address:

<table>
<thead>
<tr>
<th>Flat/Room/Block No</th>
<th>Building Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>5TH FLOOR</td>
<td>LAVKUSH TOWER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Street Name</th>
<th>Area/Locality</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXHIBITION ROAD</td>
<td>PATNA</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>City/Town/Village Name</th>
<th>District</th>
</tr>
</thead>
<tbody>
<tr>
<td>Patna</td>
<td>Patna</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>State</th>
<th>Pin Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bihar</td>
<td>800001</td>
</tr>
</tbody>
</table>

is registered under the Bihar Value Added Tax Act, 2005 and has been allotted Taxpayer Identification Number as given below:

TIN: 10010861079

2. He is liable to pay tax under the Bihar Value Added Tax Act, 2005 with effect from: 16/09/2008

3. List of Branches:

<table>
<thead>
<tr>
<th>Sr. #</th>
<th>Branch Name</th>
<th>Branch Type</th>
<th>Branch Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>SAIL/BSL (BOKARO STEEL PLANT)</td>
<td>Head Office (Other than CPB)</td>
<td>BOKARO STEEL CITY, BOKARO, BOKARO, Jharkand, PinCode - 827001</td>
</tr>
</tbody>
</table>

Place: Antaghat, Gandhi Maidan, Patna
Date: 16/09/2008

Signature of the Issuing Authority:

Designation: Deputy Commissioner of Commercial Taxes
FORM 'B'  
(See Rule 5(1))  
CERTIFICATE OF REGISTRATION  

No. 10010852163 (Central)  

This is to certify that M/S SAIL/SPU-BETTIAH, whose principal place of business within the state of BIHAR is situated at 5th Floor, LAVKUSH TOWER, EXHIBITION ROAD, PATNA, PATNA-800001 has been registered as a dealer under section 7(1)/7(2) of the Central Sales Tax Act, 1956. 

The business is:  
Wholly: MANUFACTURER  

The class(es) of goods specified for the purpose of sub-sections (1) and (3) of section 8 of the said Act is/are as follows and the sales of these goods in the course of inter-state trade to the dealer shall be taxable at the rate specified in that sub-section subject to the provisions of sub-section (4) of the said section:  

(a) For re-sale: SCRAPS  
(b) For use in manufacture or processing of goods for sale: MACHINERIES & PARTS, ELECTRICAL, CONSUMABLES INDUSTRIAL FUEL, COKE, HEAVY VEHICLES & CRANES, ELECTRONIC GOODS & THEIR ACCESSORIES AND OTHER MATERIALS NEED FOR STEEL MANUFACTURING AND PROCESSING.  
(c) For use in mining: Not Applicable  
(d) For use in generation or distribution of electricity or any other form of power: DIESEL & LUBRICANTS.  
(e) For use in packing of goods for sale/re-sale: WHATEVER PACKING MATERIALS NEEDED FOR APACKING STEEL TUBES, TORES AND GALVANIZED CORRUGATION SHEET.  

The dealer manufactures, processes or extracts in mining the following classes of goods or generates or distributes the following form of power, namely: ELECTRICITY. 

The dealer's year for the purpose of accounts runs from 1st day of April to the 31st day of March.  

The dealer has no additional place of business/ has additional place(s) of business as stated below:  
(a) in the state of registration: Not Applicable  
(b) in other states:  
   1. BOKARO STEEL CITY, BOKARO STEEL CITY, BOKARO, JHARKAND-827001  

The dealer keeps warehouse at the following places within the state of registration: Not Applicable  

The certificate is valid from 16th September 2008 until cancelled.  

Place: Antaghat, Gandhi Maidan, Patna  
Date: 31/10/2008  

Signature of the Issuing Authority:  
Designation: Deputy Commissioner of Commercial Taxes
Certification of Registration under Section 5 of the Bihar Tax
on Entry Goods into Local Area For Consumption, Use or Sale therein Act 1993

Office of the Deputy Commissioner of Commercial Taxes Patna Special Circle

TIN: 10010755263

This is to certify that the importing dealer, whose particulars are being given below and whose photo is affixed above has been registered under Section 5 of the Bihar Tax on Entry of Goods into Local Areas for Consumption, Use or Sale therein Act, 1993.

2. He is liable to pay tax under the Act with Effect From: 14/11/2007

3. Name and permanent address of the importing dealer/importer:-
   Firm Name:- M/S SAIL/SPU-BETTIAH
   Dealer Permanent Address:- 5TH FLOOR, LAVKUSH TOWER, EXHIBITION ROAD, PATNA, Patna, Patna, 800001

4. Status of the dealer/importer:

5. Name of the goods to be imported:
   MACHINERIES & PARTS, IRON & STEEL, FUELS NEEDED ETC.

6. Particular of the Warehouse or Godown where imported goods is to be stored:

   Sr.No. | Branch Name | Branch Type | Branch Address
   ---- | ----------- | ----------- | ---------------
   | | | |

7. Purpose of import:
   MANUFACTURE

8. Particular of all other persons, if any having interest in the scheduled goods imported:-

   Sr.No. | Name | Permanent Address | Nature Of Interest | Date |
   ---- | ---- | ------------------ | ------------------ | ---- |
   | | | N/A | |

9. Particular of immovable property of all persons having interest in the imported goods:-

   Sr.No. | Name of the Interested Person | Name of the owned property | Place of the property owned | Holding no. | Village/Town P.S District | Estimated cost and extent of property owned % | Date |
   ---- | ----------------------------- | --------------------------- | --------------------------- | ----------- | -------------------------- | ----------------------------- | ---- |
   | | | | | | | N/A | 10/08 |

10. Address of Chief Place of Business:- 5TH FLOOR, LAVKUSH TOWER, EXHIBITION ROAD, PATNA, Patna, Bihar, 800001

11. Name of the bank:- State Bank of India
    Place: Antaghat, Gandhi Maidan, Patna
    Date: 31/10/2008

Signature of the Issuing Authority: [Signature]
Designation: Deputy Commissioner of Commercial Taxes

Seal

Page 1 of 2
Form ET-II
Certification of Registration under Section 5 of the Bihar Tax
on Entry Goods into Local Area For Consumption, Use or Sale therein Act 1993

Office of the Deputy Commissioner of Commercial Taxes Patna Special Circle

1. Certified that, M/s M/S SAIL/SPU-BETTIAH

Branch Address:
Flat/Room/Block No : N/A
Building Name : N/A
Street Name : BOKARO STEEL CITY
Area/Locality : BOKARO STEEL CITY
City/Town/Village Name : BOKARO
State : Jharkhand
Pin Code : 827001

is registered in ET and has been allotted Taxpayer Identification Number as given below:

TIN: 10010755263

2. He is liable to pay tax under the Bihar Value Added Tax Act, 2005 with Effect From: 14/11/2007

Place: Antlaghat, Gandhi Maidan, Patna
Date: 31/10/2008

Signature of the Issuing Authority: Unknown
Designation: Deputy Commissioner of Commercial Taxes

Seal

Page 2 of 2