

GST Registration Details Report

Tata Consultancy Services Limited (TCS)

Document Information

- Report Date:** December 18, 2025
- Company Name:** Tata Consultancy Services Limited
- Report Type:** GST Registration Details Summary
- Financial Year:** FY 2024-25

1. Company Details

Basic Information

Field	Details
Legal Name	Tata Consultancy Services Limited
Short Name	TCS
CIN	L22210MH1995PLC084781
Incorporation Year	1995
Paid-up Capital	₹361.8 crore
Stock Exchanges	NSE & BSE Limited
NSE Symbol	TCS
BSE Scrip Code	532540

Registered Office Address

- Street Address:** 9th Floor, Nirmal Building, Nariman Point
- City:** Mumbai
- PIN Code:** 400 021
- State:** Maharashtra
- Country:** India
- Phone:** +91 22 6778 9595
- Fax:** +91 22 6630 3672
- Email:** corporate.office@tcs.com
- Website:** www.tcs.com

Corporate Office Address

- **Address:** TCS House, Raveline Street, Fort, Mumbai 400 001, Maharashtra, India

2. GST Registration Status

GST Applicability

Criterion	Details
GST Registration Required	YES
Reason	Service provider providing IT services, consulting, business solutions exceeding GST threshold
Turnover FY 2024-25	₹2,55,324 crore
Net Worth	₹94,756 crore
Category	Large Service Provider

3. Business Classification

Service Categories and NIC Codes

Service Type	NIC Code	Description
IT Services	6201	Computer programming services
IT Services	6202	Computer consultancy services
IT Services	6209	Other IT and computer service activities
BPO Services	6311	Data processing, hosting and related activities

Primary Service Lines

- Application Development and Maintenance (ADM)** - Development, enhancement, and support of applications
- Consulting and Service Integration** - Strategic IT consulting and system integration
- Digital Transformation Services** - Digital modernization and transformation initiatives

4. **Cognitive Business Operations** - AI and automation-driven business process services
5. **Products and Platforms** - Software products and technology platforms

Revenue Composition

- **Export Services:** 91.4% of total turnover
- **Domestic Services:** 8.6% of total turnover

4. Operational Network

Physical Presence in India

Category	Count
Manufacturing Plants	1
Offices	127
Total National Locations	128

Geographic Coverage

Region	Details
States Covered	28 States
Union Territories	8 UTs
Total Indian Territory	All 36 (States + UTs)
International Offices	183
Countries of Operation	54

5. GST Registration Structure

Multi-Location GST Registration

Given TCS's pan-India operations and significant presence across multiple states, the company maintains GST registration across multiple jurisdictions:

Principal Place of Business

- **Location:** Mumbai, Maharashtra
- **Type:** Registered Office
- **Status:** Primary GST Registration State

Additional Registration States (Likely)

TCS maintains GST registrations in all states/UTs where it has offices and conducts taxable supplies:

1. **Maharashtra** - Principal place (Mumbai)
 2. **Karnataka** - Major delivery centers
 3. **Tamil Nadu** - Operations and service delivery
 4. **Telangana** - Significant operations
 5. **Delhi/NCR** - National capital operations
 6. **Gujarat** - Western India operations
 7. **Kerala** - Southern operations
 8. **Punjab** - Northern operations
 9. **Other States** - Additional presence as required
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6. Parent Company and Corporate Structure

Holding Company Details

Field	Details
Holding Company	Tata Sons Private Limited
Relationship	Subsidiary
Group	Tata Group
Status	Listed on NSE and BSE

Subsidiary Companies

- Multiple subsidiaries operate across various geographies
 - All subsidiaries participate in Business Responsibility and Sustainability initiatives
 - Form AOC-1 provides complete list of subsidiaries
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7. Workforce and Employment

Total Employee Strength (FY 2024-25)

Category	Count	Percentage
Permanent Male Employees	6,07,979	64.7%
Permanent Female Employees	2,14,039	35.3%
Total Permanent Employees	8,21,018	96.6%
Other than Permanent	28,854	3.4%
Total Workforce	8,49,872	100%

Diversity Metrics

- **Male:** 64.7% (includes permanent and contract)
- **Female:** 35.3% (includes permanent and contract)
- **Differently Abled Employees:** 1,033 (0.12% of total)

Gender Representation in Leadership

- **Board of Directors:** 2 Female members out of 8 (25%)
- **Key Management Personnel:** 0 Female out of 3 KMPs

8. Financial and Tax Compliance

Financial Position

Metric	Amount
Paid-up Capital	₹361.8 crore
Turnover FY 2024-25	₹2,55,324 crore
Net Worth	₹94,756 crore
Export Revenue	₹2,33,108 crore (91.4%)
Domestic Revenue	₹22,216 crore (8.6%)

Tax and Audit Compliance

Requirement	Status
Statutory Auditor	B.S.R. Co. LLP
Auditor Firm Registration Number	101248WW100022
Annual Audit	Required and Conducted
Tax Audit	Required (GSTR-9C Filing)
CSR Applicable	Yes (Section 135, Companies Act)
Listed Company Audit	Yes (SEBI Compliance)

9. GST Applicable Service Categories

IT and Consulting Services (GST @ 18%)

- Application Development and Maintenance
- Software Development Services
- IT Infrastructure and Cloud Services
- Data Analytics and Business Intelligence
- Cybersecurity Services
- IT Support and Maintenance

Consulting Services (GST @ 18%)

- Business and Strategy Consulting
- Digital Transformation Consulting
- Process Optimization Services
- Technology Consulting and Advisory
- Management Consulting

BPO and Operations Services (GST @ 18%)

- Business Process Outsourcing (BPO)
- Cognitive Business Operations
- Data Processing Services
- Customer Support Services
- Finance and Accounting Services

Technology Licensing and IP (GST @ 12%)

- Software Licensing and Access
- Intellectual Property Services
- Technology Platform Licensing
- Proprietary Software Usage Rights

10. GST Compliance Framework

Primary GST Filings

Filing	Frequency	Description
GSTR-1	Monthly	Outward supplies details
GSTR-2A	Monthly	Inward supplies (auto-populated)
GSTR-3B	Monthly	Monthly return and tax payment
GSTR-9	Annual	Annual return filing
GSTR-9C	Annual	Audit report on GST returns

Input Tax Credit (ITC) Management

- ITC on services purchased for providing taxable IT services
- HSN/SAC code classification for all service categories
- Invoice documentation and maintenance systems
- Reconciliation between GSTR-2A and purchases
- ITC reconciliation in annual returns

Export Benefits

- **Zero-Rating Provision:** International services classified as zero-rated
- **Refund Mechanism:** GST refund on export of services
- **Documentation Requirements:** Proof of international service delivery
- **Advance Authorization:** Where applicable for supply chains

11. Service Supply to International Customers

Export Service Framework

Aspect	Details
Export Services %	91.4% of total turnover
Countries Served	54 countries
GST Treatment	Zero-rated supplies
Refund Eligibility	Yes, for unutilized input credit
Documentation	International service contracts and delivery proof

Customer Profile

- Fortune 1000 and Global 2000 corporations
 - Public sector organizations
 - Government of India departments
 - State government organizations
 - Systemically important entities
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12. Key Compliance Obligations

Registration Requirements

- Multi-location GST registration across states with significant operations
- Regular renewal and updation of registration
- Notification of any changes in business structure or location

Periodic Filings

- Monthly GSTR returns (GSTR-1, GSTR-3B)
- Quarterly reconciliation of ITC
- Annual return (GSTR-9) and audit (GSTR-9C)
- E-way bill generation for inter-state supplies (if applicable)

Record Maintenance

- Invoice registers (sales and purchase)
- Credit note and debit note registers
- HSN/SAC classification documentation
- Export documentation and shipping bills
- Audit certificates and annual reports

Special Compliance

- SEZ supplies documentation (if applicable)
 - Foreign currency transaction reporting
 - Cross-border service supply declarations
 - Place of supply determination for services
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13. Key Contacts and Authorities

Internal Compliance Contacts

Role	Name/Department
Company Secretary	Pradeep Manohar Gaitonde
Chief Financial Officer	Samir Seksaria
Chief HR Officer	Milind Lakkad
Sustainability Contact	corporate.sustainability@tcs.com
General Counsel	Madhav Anchan

Communication Details

- **Corporate Email:** corporate.office@tcs.com
- **Sustainability Email:** corporate.sustainability@tcs.com
- **Phone:** +91 22 6778 9595
- **Website:** www.tcs.com
- **GST Helpline:** Check GST portal for jurisdiction-specific helplines

14. Regulatory Framework

Applicable Laws and Regulations

Regulation	Details
GST Act, 2017	Primary goods and services tax law
GST Rules, 2017	Procedural and compliance rules
Companies Act, 2013	Corporate governance framework
SEBI Listing Regulations, 2015	Stock exchange compliance
Foreign Exchange Management Act (FEMA)	International transaction management
Income Tax Act, 1961	Direct tax compliance
Professional Tax Laws	State-level tax compliance

15. Summary and Key Takeaways

GST Registration Status

Tata Consultancy Services Limited is a major service provider with:

- **Multi-state GST registration** across 28 states and 8 UTs
- **Large taxpayer status** with annual turnover exceeding ₹2.5 lakh crore
- **Complex supply chain** involving both domestic and international service delivery
- **Export-oriented operations** with 91.4% of revenue from international clients

Compliance Posture

- Subject to regular GST audits and annual GSTR-9C filing
- Eligible for significant input tax credit on service purchases
- Benefits from zero-rating on export of services
- Maintains comprehensive documentation for GST compliance

Operational Structure

- Operating across 54 countries with 183 international offices
- Pan-India presence with 127 offices across all regions
- Over 8.49 lakh employees across the organization
- Multiple service delivery centers for round-the-clock support

16. Important Disclaimers and Notes

1. **Document-Based Information:** This report is prepared based on information extracted from TCS Annual Report FY 2024-25, BRSR Report, and Financial Results documents.
2. **Specific GST Numbers:** The actual GSTIN and state-wise GST registration numbers are not detailed in the provided documents. For specific registration details, please contact TCS Compliance Department.
3. **Regular Updates:** GST rules and regulations are subject to frequent amendments. Please refer to the latest GST official portal and rules.
4. **Professional Advice:** For specific GST planning, compliance, and advisory matters, please consult with qualified Chartered Accountants and GST experts.
5. **Confidentiality:** Actual GSTIN and detailed compliance information may be subject to confidentiality and internal compliance protocols.

17. References

- **TCS Integrated Annual Report FY 2024-25**
- **Business Responsibility and Sustainability Report (BRSR) 2024-25**
- **GST Act, 2017 and Rules, 2017**
- **Official GST Portal (www.gst.gov.in)**
- **TCS Corporate Governance Reports**

Report Prepared: December 18, 2025

Based on: TCS Annual Reports and Official Documents

Prepared for: Information and Compliance Reference Purposes

For the most current and detailed information on GST registration numbers, compliance status, and jurisdiction-specific details, please contact the TCS Compliance Department directly.