

NOTES

FORMING PART OF THE CONSOLIDATED FINANCIAL STATEMENTS

10. DEFERRED TAX (LIABILITIES) / ASSETS (NET)

The components of deferred tax balances are as under:

(₹ Millions)

	Mar-18	Mar-17 (Restated)
Deferred tax assets		
Employee retirement benefits obligation	309	265
Allowances for doubtful debts and advances	418	313
Unutilised tax losses	147	318
Disallowances under section 40(a)	449	-
Other disallowances	132	79
	1,455	975
Deferred tax liabilities		
Depreciation and amortisation	167	55
Disallowances under section 40(a)	-	17
Tax on preference share redemption	3,284	-
	3,451	72
Deferred tax (liabilities) / assets (net)	(1,996)	903