



## NOTES

### FORMING PART OF THE FINANCIAL STATEMENTS

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

The components of deferred tax balances are as under:

(₹ Millions)

	Mar-18	Mar-17 (Restated)
<b>Deferred tax assets</b>		
Employee retirement benefits obligation	285	243
Depreciation and amortization	-	38
Allowance for doubtful debts and advances	396	236
Unutilised tax losses	-	114
Disallowances under section 40(a)	399	17
	<b>1,080</b>	<b>648</b>
<b>Deferred tax liabilities</b>		
Depreciation and amortization	5	-
Tax on preference shares redemption	3,284	-
<b>Deferred tax (liabilities) / assets (net)</b>	<b>(2,209)</b>	<b>648</b>