MISCELLANEOUS EXPENDITURE

(To the extent not written off or adjusted)

S. No.	Particulars	As at SEPT 30, 2012	As at SEPT 30, 2011
		(₹ '000)	(₹ '000)
1	Discount Allowed in issue of shares/ debentures	-	-
2	Others (to be specified)		
	Preliminary Expenses	-	-
	Less : Written off	-	-
	TOTAL	-	-

Notes:

(a) No item shall be included under the head "Miscellaneous Expenditure" and carried forward unless:

1. some benefit from the expenditure can reasonably be expected to be received in future, and

2. the amount of such benefit is reasonably determinable.

(b) The amount to be carried forward in respect of any item included under the head "Miscellaneous Expenditure" shall not exceed the expected future revenue/other benefits related to the expenditure.