GENERAL POWER OF ATTORNEY

KNOW ALL men by this presents that, I Mr. do hereby nominate, constitute and appoint M/S PARESH BHUPENDRA & ASSOCIATES, CHARTERED ACCOUNTANTS through their Partners or its representatives to act for and on behalf to correspond, act, appear in and to settle our INCOME TAX, MVAT, SERVICE TAX and other matters as and when required on behalf of myself before any Income Tax Authorities, MVAT Authorities, service tax authorities or any other government authorities and further if necessary to prepare, produce and prove the Income Tax matters/ Service Tax matters.

Further, M/S PARESH BHUPENDRA & ASSOCIATES, CHARTERED ACCOUNTANTS through their Partners or its representatives are also authorized to do all necessary things, appear and represent on behalf of the company before any of the State, Central and Local Government Authorities in respect of any matters relating to Income Tax, MVAT, Service Tax, and any other Tax, for the time being in force.

M/S PARESH BHUPENDRA & ASSOCIATES, CHARTERED ACCOUNTANTS through their Partners or its representatives are also authorized to do all the necessary things in the above matter and to receive from Income Tax Office, MVAT office, Service Tax Office Notices, Letters, Appointments, Refund order and any such other communications pertaining to this matter.

This authorization will also hold good for all proceedings and for doing everything that we can do in respect of all details stated above, and will apply to matters for the previous years, to the current year and for further years and will be in force until it is dully terminated.

DATED: PLACE: MUMBAI

(MR)

We M/S PARESH BHUPENDRA & ASSOCITES, CHARTERED ACCOUNTANTS do hereby declare that we are Chartered Accountants duly qualified under the above Acts and that we agree to attend on behalf of the above mentioned assessee, and that we shall state the facts correctly and give true explanations to the best of our knowledge and belief.

> FOR PARESH BHUPENDRA & ASSOCIATES CHARTERED ACCOUNTANTS

DATE: PLACE: MUMBAI (CA. PARESH M. SHAH) (PARTNER)