

SPECTACULAR SINGAPORE & MALAYSIA 5 Nights & 6 Days

Tour Code	- YGT M&S SPE FD
Tour Type	- Spectacular Singapore & Malaysia 5 Nights & 6 Days
Tour Type	- Fixed Departure
Departure Dates	- Every Sunday
Departure Cities:	- Ex. Singapore
Flight	- Flight Not Included
Countries & Cities	- 2 Countries & 3 Cities
Price:	- 430 US\$ Per Person on Double or Triple Sharing + 5% GST
	410 US\$ Per Child with Bed + 5% GST
	350 US\$ Per Child without Bed + 5% GST

Package Includes:

2 Nights Accommodation at Hotel 81 Dickson or similar in Singapore

2 Breakfast & 2 Dinners at Indian Restaurant in Singapore

Following Sightseeing in Singapore with Entry Tickets:

- Half a Day Singapore City Tour
- Singapore Night Tour
- Full Day Universal Studio
- Sunset Sentosa with Wings of the Time

3 Nights Accommodation with Breakfast at Cosmo Hotel or similar in Kuala Lumpur

3 Dinners at Indian Restaurant in Malaysia

Following Sightseeing in Kuala Lumpur:

- Kuala Lumpur Night Tour
- Day Trip to Genting
- 2 Way Cable Car Ride in Genting
- Batu Caves & Watch Factory Visit
- Half a Day Kuala Lumpur City Tour
- Putra Jaya Tour

All Transfers on Private Basis with the Service of Tamil/English Speaking Chauffeur Guide or Tour Manager

Package Excludes: Lunches – Others not mentioned in the Package Includes – Tips to Guide, Driver – Tourism Tax – Personal expenses – GST 5%

PACKAGE HIGHLIGHTS:

- Half a Day Singapore City Tour
- Singapore Night Tour
- Full Day Universal Studio
- Sunset Sentosa with Wings of the Time
- Kuala Lumpur Night Tour
- Day Trip to Genting
- 2 Way Cable Car Ride in Genting
- Batu Caves & Watch Factory Visit
- Half a Day Kuala Lumpur City Tour
- Putra Jaya Tour

TOUR ITINERARY (Tentative)

Day 1 Singapore Arrival Transfer - Singapore City & Night Tour [Dinner]

Morning Arrival at Singapore Airport. After finishing your Immigration & Collecting your luggage, kindly refresh yourself in the Airport itself. **(Bus From Airport with depart at 08.30 Hrs).** You will be taken to Singapore Hotel. Keep your luggage in Hotel Clock Room, have breakfast then at 10.00 Hrs – Proceed to **Half a Day Singapore City Tour.** *In Singapore City Tour, you will Visit the magnificent Merlion, see the Civic District, the Padang, Cricket Club, historic Parliament House, Supreme Court and City Hall. Visit one of the world's oldest Buddhist-Taoist temples, the Thian Hock Keng temple. End the tour in the incredible Little India, the centre of Singapore's Indian community. Be prepared for an assault on the senses as stalls sell incense, jasmine flowers, silk saris, dazzling metal ware and of course, spices.* Afternoon Check In at your Hotel, take little Rest. Evening 17.00 Hrs – Proceed to **Singapore Night Tour.** *Explore Singapore's Chinatown at night and discover great finds in every corner. Then enjoy a night out around Marina Bay Singapore. Watch the Supertree Grove light and sound show in Gardens by the Bay and head up the Marina Bay Sand.* Overnight Stay in Singapore Hotel.

Day 2 Full Day Universal Studio & Sunset Sentosa [Breakfast & Dinner]

Today after Breakfast, Proceed to **Full Day Universal Studio.** *Universal Studios Singapore is a theme park located within Resorts World Sentosa on Sentosa Island, Singapore. Its Southeast Asia's first and only Universal Studios theme park, featuring 24 rides, shows and attractions in seven themed zones. It was a key component of Genting's bid for the right to build Singapore's second integrated resort. Southeast Asia's first Hollywood movie theme park, Universal Studios Singapore™, features an enticing selection of attractions, rides and entertainment for families and thrill seekers. Indeed, 18 out of the 24 movie-themed rides were designed just for the Singapore park. There are seven uniquely-designed zones, each themed after icons of the movie world. You will find the renowned Hollywood Walk of Fame at the Hollywood zone. As you venture into New York, the landscape evolves into impressive city skylines, including a mock-up of a subway entrance. Here, you can step onto a movie set and experience the destructive force of a hurricane, with special effects produced by Steven Spielberg.* Evening 18.00 Hrs Proceed to **Sunset Sentosa with Wings of Time.** *Its world's first permanent night show set in the open sea, Wings of Time features an epic production that brings together 3D projection mapping, state-of-the-art laser lights, robotic water fountains and pyrotechnics to tell the tale of Shahbaz and friends. The story follows the mythical birdlike creature and his two human pals as they journey across breathtaking landscapes through time. The imagery is projected onto a massive water screen, offering a captivating visual feast, while music has been produced to sweep you off into the narrative from the get-go. A magical experience for both children and grown-ups, weaved into a tale of friendship and courage and awe, Wings of Time is a must-see while in Sentosa!* Have dinner at Indian Restaurant & overnight Stay in the Singapore Hotel.

Day 3 Shopping in Singapore & Transfer to Kuala Lumpur – Kuala Lumpur Night Tour [Breakfast & Dinner]

Today after Breakfast, Check Out of the Hotel & its Free for **Shopping.** Afternoon 15.00 Hrs – Proceed to Kuala Lumpur by A/c Coach. Night arrive Kuala Lumpur, proceed to **Kuala Lumpur Night Tour.** *Xperience the diverse night life scene of Kuala Lumpur on a private evening tour and visit Chinatown, the Sri Mahamariamman Temple, Petronas Twin Tower & Sky Scrapers of Kuala Lumpur. Have dinner at Indian Restaurant & Check In at the Hotel & Overnight Stay in Kuala Lumpur Hotel.*

Day 4 Genting Day Trip - Batu Caves - Watch Gallery Visit [Breakfast & Dinner]

After morning breakfast, proceed to **Day Trip to Genting.** *Genting Highlands is a high-altitude hill resort in Malaysia, situated in the Titiwangsa Mountains northeast of Kuala Lumpur. Developed since the 1960s, the site comprises hotels, a shopping mall, restaurants and the Casino de Genting. Its Chin Swee Caves Temple sits on forested acreage with mountain views. Genting Skyway, a cable car, connects the resort with the plateau town Gohtong Jaya. Enjoy the scenic beauty of Genting Highland by travelling in Cable Car. Enroute, have a Divineful dharsan at **Batu Caves (Murugan Temple).** Evening return back to Kuala Lumpur. Have dinner at Indian Restaurant & overnight Stay in Kuala Lumpur Hotel.*

Day 5 Kuala Lumpur City Tour & Shopping [Breakfast & Dinner]

After morning breakfast, proceed to **Kuala Lumpur City Tour**. In the City tour, you would be taken to *Chinatown* for a preface to its three parallel paths, best known for street sustenance and spots of affection. By then get some answers concerning the private neighborhood of *Brick fields* while exploring the most prepared Indian settlement in KL. Stop for photo activities of the glorious screens and mounted gatekeepers at *Istana Negara, also called the Royal King's Palace* - official residence of the pioneer of Malaysia. View the *National Monument* that commends the fallen holy people of World War I and II, by then set off for the *Perdana Botanical Garden* for a drive or stroll around the butterfly develop, winged animal stop, orchid plant, hibiscus plant and that is only the start. Next, guide in like manner runs with you to *Masjid Negara, the National Mosque* coordinated in 1965, After you visit, watch the *Old Railway Station* worked in 1911. Explore this designing miracle by then observe *Merdeka Square* flanked by the Sultan Abdul Samad building, Royal Selangor Club, and St. Mary's Cathedral. Then you would be taken to Petronas Twin Tower for Photo Stop. Visit the *Jadi Batek Gallery*, a batik craftsmanship center that shows Malaysia's customary bit of garments, and discover various collections of chocolate at the *Cocoa Boutique*. Have dinner at Indian Restaurant & overnight Stay in Kuala Lumpur Hotel.

Day 6 Shopping in Kuala Lumpur - Putra Jaya Tour - Departure Transfer [Breakfast]

After morning breakfast, Check Out of the Hotel & do **Shopping** in Kuala Lumpur until your return Flight. In Noon proceed to Kuala Lumpur Airport. Enroute proceed to **Putra Jaya Tour**. Putrajaya is the administrative Capital of Malaysia, where you'll explore highlights like the Putrajaya Wetlands. Tour impressive and marks like *Putra Mosque and Perdana Putra, the Prime Minister's office, Putrajaya Lake & Putra Bridge* as part of this tour. Evening you would be dropped at Kuala Lumpur Airport for your return flight. **(16.00 Hrs – Pick Up from Kuala Lumpur Hotel & Drop at Kuala Lumpur Airport).**

TOUR ENDS with HAPPY MEMORIES.

Documents required to Process Visa

DOCUMENTS REQUIRED TO PROCESS MALAYSIA E VISA

- Scanned copy of Passport Front & Last Page
- Scanned Copy of Passport Size Photo with White Background (45x35 mm)

DOCUMENTS REQUIRED TO PROCESS SINGAPORE E VISA

- Valid Original Passport (Old & New) with atleast 7 Months validity
- Two Company Blank Letter Heads for preparing Covering Letter
- Last 3 Years Personal IT Saral
- Last 3 Years Company IT Saral
- Last 6 Months Personal Bank Statement with Bank Seal & Sign in A4 Sheet only (No Passbooks) (Pls maintain 50,000 to 1,00,000 Balance)
- Last 6 Months Company Bank Statement with Bank Seal & Sign in A4 Sheet only (No Passbooks)
- Pan Card Copy
- Aadhar Card Copy
- Company Registration Copy (Ex. GST, VAT, CST, TIN, MOU for Pvt Ltd Company, License, IE Code etc) or any Government Registration Copy
- For Salaried: Last 6 Months Salary Certificate, NOC from Employee, Appointment Letter, Company ID Card
- For Retired: Retirement Letter, Pension Slip etc
- For Childred: School or College Bonafide Certificate / School or College ID Card
- Marriage Certificate (if recently married and if spouse name is not endorsed in the Passport)

Important Points

Brochure

We take the utmost care on the accuracy of the information in our brochure. However, the matter therein is subject to change, based on changes made by our suppliers (e.g. airlines, hotels, activity providers, car hire companies, transporters etc.). We will strive to notify you of any changes brought to our knowledge and which may affect your package prior to confirming your registration with us and after that, as soon as we are notified by our contractors and suppliers. We have provided information to the best of our knowledge and will not be held responsible for any inaccuracy or variance from the brochure. Please note, we are not responsible or liable for the content, policies and services of any sites linked to or accessible via our website.

Booking procedure

- The registration form to be filled, duly signed and submitted to us.
- A photocopy of the first & last page of the valid passport (valid for minimum of 6 months from date of return)

MILK WHITE HOSPITALITY SERVICES INDIA PRIVATE LIMITED

Regd. Office: 866, KK Colony, Avinashi Road, Coimbatore – 641 018. Tel: 0422 4210697 Mob: 90420 10697 Email : md@yougotrip.com

- Advance deposit amount: **Rs.10,000/- per person** (Rupees Ten thousand only). [Non Refundable]
- Duly signed terms & conditions of the package and booking.

Cancellation charges in case of visa rejection

The applicable visa charges along with charges incurred for the visa attempt as well as 5% GST and the charges incurred for the related services in the country for which visa refused. [Kingly refer to our Payment Policy].

Cancellations and / or amendments by passenger

All cancellations / amendments must be received in writing to us either by email or in written form and has to be followed up by a phone call during working hours from the concerned traveler. Once received, we shall action the same in 24 to 48 Hours.

- Amendments made after booking the tour will be treated as a new booking and will be strictly subject to availability and rates prevalent at the time of changes requested. If the same is made within cancellation period, the applicable cancellation charges will apply. Also it is a mandatory to put such requests in writing and get a written confirmation from us. For any amendment, the company reserves right to charge **75\$** per transaction on and above any additional cost /amendment charges applicable.
- Any request to change the tour date will be treated as cancellation of the last tour and will be considered as a fresh booking on the new tour. Cancellation charges will apply as stated above on the cancelled tour. New tour may have different pricing even though the itinerary may remain the same and passengers are liable to pay the new tour charges as well as cancellation charges if booked on any previous tour.
- Please note that we will be not liable to pay any cancellation charges / compensation / expenditure if you unable to join the tour due to any illness, court orders, non-issuance of travel documents or visas. All such expenditure has to be borne by the passengers only.

Minimum Participation / Tour cancellation

- Operations of group tour are subject to minimum participation of 30 adult paying passengers.
- YouGoTrip reserves the right to decide on the maximum number of passengers for a tour and passengers will have no say on the same.
- Tours specified in the brochure / itinerary is subject to minimum number of participants. Groups that are below the prescribed minimum or cancelled due to any unforeseen circumstances beyond our control may be cancelled / rescheduled without assigning any reason. The company reserves the right to amend, amalgamate, alter, vary or cancel a tour without incurring the liability to pay any compensation.
- Under such circumstances of the tour cancellation, the amount paid by you will be refunded forthwith after deducting the actual Expenses incurred like accommodation charges if any, and no compensation whatsoever is payable. All refunds shall be given in Indian Rupees and through cheque or bank transfers only.
- If the company decides to operate the tour with participation less than the minimum stipulated or if the participants are required to travel as "individual travelers", the company reserves right to collect additional amount if any. Persons travelling as individual travelers in such cases will not be provided certain services including that of tour manager and the client may travel in the same itinerary with some amendments such as coach, airport transfers, which are at fixed times etc.

Overseas Travel / Medical insurance

- Overseas Medical Insurance is not mandatory for this tour.
- We advise you to take Overseas Medical Insurance. You are advised to discuss your insurance needs directly with insurance agent before proceeding on the tour and procure any additional cover as may be advised at your own cost.
- Please note, insurance is the subject matter of solicitation, please read the terms and conditions of the insurance document carefully before finalizing your desired insurance cover. Insurance coverage may be age related. Kindly get the complete details from the insurer.
- It is important to also note that you would have a direct contractual relationship with the insurer and we are only a facilitator. You shall therefore check the accuracy and the correctness of the insurance policy and in case of any error or lapse report the same to the insurer directly and get rectified by them, as we would not be responsible for the same.
- We request you to understand the coverage of your insurance details before obtaining and departing on your tour. All claims needs to be put up directly by the passengers with the insurer. Any approval or denial of the claims is solely at the discretion of the insurance company only and we will neither be held responsible nor liable nor required to give any compensation in any matter for whatsoever reason.

Baggage

1 Check In (20 Kg), 01 Cabin (07 Kg) Baggage & 01 Small Sized Back-Pack or Hand Bag is allowed to be carried by the Passenger. Anything more than this will not be accommodated or additional cost may incur as per supplier's policy.

Coach and Coach Captain

- Eating, drinking or smoking inside the coach is strictly not allowed.
- Coach Captains are bound by certain laws and restrictions are in place about drinking hours. All itineraries are planned by them. Therefore it is absolutely essential for passengers to follow the timing strictly and punctually.
- For our tours we use coaches such with various seating capacity. The choice is made depending on the number of participants in the tour and we tend to use full capacity of our coach with no empty seat as far as possible.

Tour Manager

Your co-operation with the Tour Manager is very important. Pls ensure a wonderful & memorable experience of your holiday. Pls follow Tour Manager's instructions which are very important for a successful completion of the tour. Punctuality on the tour is important for the tour success; pls abide by the Tour Manager's timings and planning of the Itinerary.

MILK WHITE HOSPITALITY SERVICES INDIA PRIVATE LIMITED

Regd. Office: 866, KK Colony, Avinashi Road, Coimbatore – 641 018. Tel: 0422 4210697 Mob: 90420 10697 Email : md@yougotrip.com

Clothing

Warm clothing like sweaters, jackets are essential. Ideally, one must carry a set of warm clothes in your hand luggage along with the sun glasses, cap and walking shoes.

Medicines

In case you have any prescribed medicines, please carry them on tour along with the Doctor's prescription. It's also advisable to carry basic travel medicines with you for your tour.

Mobile Phone

Please ensure that your SIM card has International Roaming Facility with sufficient balance (We suggest to go with Airport Plan which is cheaper). You can also avail a local SIM card's or Telephone cards at every destination. (This would be expensive & time consuming, hence we suggest to go with International Roaming).

Charger/Adapter

Please make sure to Carry a UNIVERSAL TRAVEL ADAPTER from India itself.

Weather

A waterproof Jacket or an Umbrella is recommended as you could encounter frequent showers in Europe.

Passports, Visa, Valuables & Safety

Passports are the most important document for any international travel. Carry it safely with you at all times. Any loss of the passport will delay your return to India and you will not be allowed to continue on the tour. All additional expenses of obtaining a new passport, travel to Indian embassy, additional hotel accommodation, etc, will be at your own expense. Please be alert and responsible for your belongings at all time on the Tour. You are requested to take care of your belongings especially in public places like Airport, Railway Station, Sightseeing Location etc., Also don't keep your belongings in the Coach when you go out for Sightseeing. We will not be responsible for the loss of your belongings.

Currency

The Currency used in most of the Countries is US\$. We also suggest carrying Credit Cards as they are freely used across all the countries. As per RBI regulations, the maximum cash permitted to carry is US\$ 3,000 per person or equivalent. If possible try to carry the original receipt of the same.

Sight-seeing & Tours

It is very common to have heavy traffic or major events etc. At times, due to unforeseen circumstances, some parts of cities may not be given access to the general public. In such cases, we may have to complete the tour by walk or amend the itinerary or may not be able to do the tour, sightseeing or meal. However, we will try our best to take a way out but there will strictly be no refund for any unutilized services.

Hotels

- Hotels we provide may be in the City or Little away from the City. Kindly check the Hotel Website, Tripadvisor Reviews or other reviews - get satisfied & confirm the booking. We will not take any responsibility if you are not happy with hotels once you confirm it.
- All items provided by the hotel are accounted for. Example Towels, ash-trays, bathrobes, iron-box etc. The hotel staff takes inventory at the time of check-out.
- Items in the mini-bar are changeable to the passenger (not included in the package)
- Hotels may or may not provide gratis mineral water and / or tea-coffee making machine in the room. Policies vary from hotel to hotel and we have no control over this.
- Laundry charges are payable by the passenger (not included in the package)
- Avoid using the safe in the hotel room as high charges will be levied by the hotel in case you forget the combination number.
- Since we are making payment to the Hotels well in advance & also some bookings are NON REFUNDABLE, we cannot refund any amount for the Un utilized nights for whatever may be the reason.

Food & Water

- If you are pure vegetarian please advise us at time of booking. Our tours cater both Veg & Non-Veg food, but on request we will try to provide a Veg cuisine for you on tour. The same may be possible for dinners only and served separately. However we do not guarantee the same.
- We will not provide mineral water during tours. You have to make your own arrangement for the same.
- Meals don't include any water bottles, beverages, hard / soft drinks, fruits juices, etc.
- At times, meals may be packed food on the tour for betterment of itinerary and convenience of our passengers.
- Please note that the dinners are served in restaurants, which may be far from your hotels.

Discontinuation of the tour

- If you are sick or ill on tour, you will be guided to medical facilities and the tour will continue on. The tour manager will continue with the group and may not be able to accompany you.
- In case of loss of passport, theft, illness, death and you are unable to continue the tour; the company is not liable to give any refund on unutilized services.

MILK WHITE HOSPITALITY SERVICES INDIA PRIVATE LIMITED

Regd. Office: 866, KK Colony, Avinashi Road, Coimbatore – 641 018. Tel: 0422 4210697 Mob: 90420 10697 Email : md@yougotrip.com

- Please note that in case of death of tourist(s) all the arrangements of the transportation of the deceased including procuring death certificate, post-mortem, repatriation of the body and all personal expenses has to be taken care by deceased's family or accompanying family or friends. Neither tour manager nor the company will be held responsible for the same.
- In case of loss of passport in any country during the course of the tour, you will have to obtain a new passport from Indian Embassy in that country and immediately return to India. You will not be allowed to continue on the tour after loss of the passport. The expenses incurred in obtaining a new passport and charges in the arrangements to return to India will have to be borne by the passenger. There will be no refund for any unutilized services.

Right to amend itinerary

Tour once commenced, will strictly follow as per the itinerary finalized. However, in case of events and circumstances beyond our control, we reserve the right to change / amend / cancel all or parts of the contents of the itinerary for the safety and well-being of our passengers.

Liabilities & Limitations

- References to "US", "WE" and "OUR", the same shall also refer to our contractors and suppliers. The information in our brochures or website may contain inaccuracies or typographical errors for which we do not guarantee the accuracy. We disclaim all liabilities for such errors or inaccuracies of information which are subject to vary.
- We only act as agent for hotels, airlines, all other transporters and contractors providing other services and all exchange orders, receipts, contracts and tickets issued by us are issued subject to the terms & conditions under which these services are provided by them.
- All check-in & check-out timings are based on the hotel's policy. Early check-in or late check-out depends entirely on the hotels and are subject to availability of rooms.
- The hotels and itineraries are based on scheduled and planned bookings. However, we reserve the right to change / modify them in case of natural disasters, inclement weather or other circumstances beyond our control which may affect the safety and comfort of the participants.
- We shall not be held liable for delays / alterations in program / additional expenses involved directly or indirectly arising out of natural disasters, flight cancellations, political instability, inclement weather or any situations beyond our control.
- We shall not be held liable for any loss / injury / damage (either personal or property) in connection with any form of transport, accommodation provided accommodation provided directly or indirectly, due to fire, epidemics, natural disasters, political instability, riots, thefts, pilferages, or any circumstances beyond our control.
- We reserve the right to cancel / date change / amend the tour in case of any circumstance beyond our control.
- By booking your travel with us or on our website or consenting to travel with us, you are agreeing to be bound by our terms & conditions as stated herein.

Tips & City or Tourism Tax

In Certain Cities, Hotel will Charge City or Tourism Tax (Normally in Malaysia 10 RM per Room per Night). This should be paid directly by the Customer. Tips are mandatory in most Countries, hence the below mentioned amount should be handed to Tour Manager before tour begins.

- **4\$ (Rs.300) per person per Day**

PAYMENT POLICY

Payments are accepted in Indian Rupees only. Payments can be made by cheque, bank transfers, demand draft, cash and credit cards. Copy of PAN Card is mandatory for any International Travel. Payments by credit card will attract 2% to 3% on the amount paid by the card over and above the tour cost.

Tour registration: Rs. 10,000/- per person (Non-refundable)

Balance Payment 45 Days before the departure date

5% GST is applicable on Final Payable Amount

Mode of payment : **Account payee crossed Cheque / Demand Draft / NEFT / RTGS**

Account name : **MILK WHITE HOSPITALITY SERVICES INDIA PRIVATE LIMITED**

HDFC BANK DETAILS:

Bank & Branch : **HDFC Bank Ltd., R. S. Puram branch, Coimbatore – 641 002**

Account Name : **Milk White Hospitality Services India Pvt Ltd**

Account No. : **50200024400191**

Account type : **Current account**

IFSC code : **HDFC0000269**

CANARA BANK DETAILS:

Bank & Branch : **Canara Bank, D. B. Road, R. S. Puram branch, Coimbatore – 641 002**

Account Name : **Milk White Hospitality Services India Pvt Ltd**

Account No. : **1207201018690**

Account type : **Current account**

IFSC code : **CNRB0001207**

CANCELLATION POLICY

- *The tour registration amount is Non Refundable & Non Transferrable*

MILK WHITE HOSPITALITY SERVICES INDIA PRIVATE LIMITED

Regd. Office: 866, KK Colony, Avinashi Road, Coimbatore – 641 018. Tel: 0422 4210697 Mob: 90420 10697 Email : md@yougotrip.com

- Cancellation done in between 50 to 40 days: 30% of the Package Amount (Euro) would be deducted
- Cancellation done in between 39 to 20 days: 50% of the Package Amount (Euro) would be deducted
- Cancellation done in between 19 to 0 days: No Refund would be given

Cancellation has to be informed to our office in WRITING ONLY during office hours on working days. Absolutely NO REFUND on cancellations for tours operating between 20th Dec. to 10th Jan.

REFUND POLICY

- There will be no refunds on unutilized or partly utilized services.
- Due to reasons beyond our control such as strikes, heavy traffic, weather conditions etc or non-usage of services like as meals, entrance fees, sightseeing tours, hotels, cruises, optional tours, it is clearly understood that there will be no refund due to any reason whatsoever.
- Processing period for any refund (if applicable), will take minimum 30 days or the time taken per the supplier policy on whose services needs to be refunded.
- Refunds will be given in Indian Rupees and through cheque or bank transfers only into your account even if payment had been done by cash.
- If refund is due in the foreign currency component, the applicable rate of exchange as prevalent on that date when refund is made will be taken into account and not the date when the payment was made.