Darda

Driven by Quality, Powered by Ideation

DA TAX ALERT
INDIRECT TAX

AN E-TAX ALERT FROM
Darda Advisors LLP

February 2022
Issue: 21

GST COMPLIANCE CALENDER

GOODS AND SERVICE TAX

CUSTOMS AND OTHER

DA NEWS

PREFACE

We are pleased to present to you the twentieth edition of DA Tax Alert, our monthly update on recent developments in the field of Indirect tax laws. This issue covers updates for the month of January 2022.

During the month of January 2022, there were certain changes under Goods and Service Tax, Customs and introduction of Finance Bill-2022 other; key judgments and rulings such as extended limitation period, no one to one correlation required to utilize ITC and others.

In the twenty-first edition of our DA Tax Alert-Indirect Tax, we look at the tumultuous and dynamic aspects under indirect tax laws and analyze the multiple changes in the indirect tax regime introduced during the month of January 2022.

The endeavor is to collate and share relevant amendments, updates, articles, and case laws under indirect tax laws with all the Corporate stakeholders.

We hope you will find it interesting, informative, and insightful. Please help us grow and learn by sharing your valuable feedback and comments for improvement.

We trust this edition of our monthly publication would be an interesting read.

Regards

Vineet Suman Darda
Co-founder and Managing Partner

Darda Advisors LLP
Tax and Regulatory Services

www.dardaadvisors.com

Follow us- https://lnkd.in/dc4fRzn

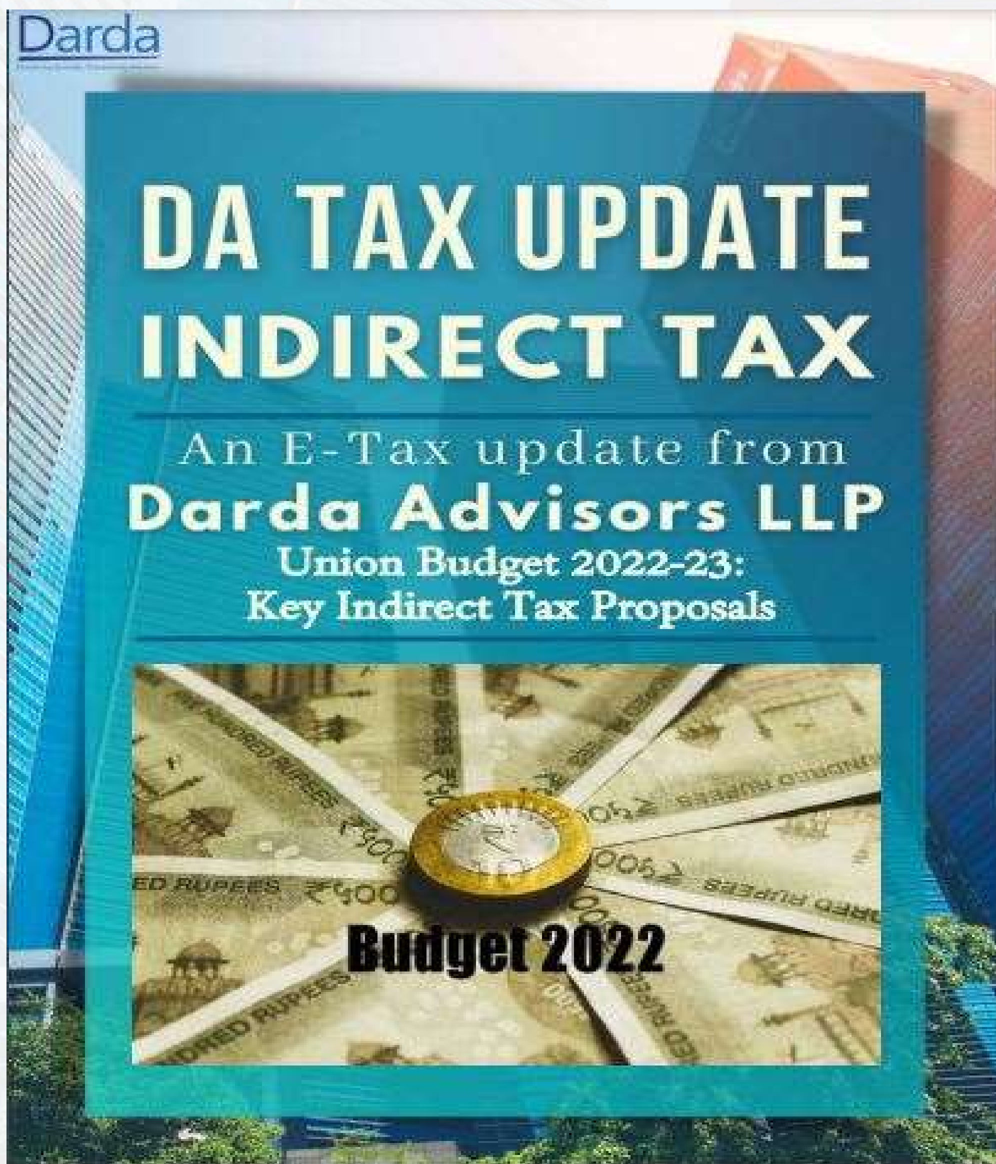
Read our Story: https://lnkd.in/gdcN-vwG

©2019-21 Darda Advisors LLP. All Rights Reserved.

DA Updates and Articles for the month of January 2022

Union Budget 2022-23: Key Indirect Tax Proposals

https://dardaadvisors.com/wp-content/uploads/2022/02/DA-Indirect-Tax-Budget-Update-_-Feb-2022.pdf



©2019-21 Darda Advisors LLP. All Rights Reserved.

GST COMPLIANCE CALENDAR

FEBRURARY 2022

10
GSTR-7
TDS Deductor

10
GSTR-8
TCS Deductor

11
GSTR-1
Normal Taxpayer (Monthly)

13
GSTR-6
Input Service Distributor

20
GSTR-5A
OIDAR Service Provider

20
GSTR-3B
Normal Taxpayer

20
GSTR-5
Non-Resident Taxable Person

©2019-21 Darda Advisors LLP. All Rights Reserved.

- Multiple agencies can investigate under GST law
- Extended limitation period is applicable for refund applications –
- ISD registration is mandatory and allocation and recovery of the salary of the employees subject to GST
- ITC reversal not required on issuance of Credit Note for post-sale cash discount/ incentive/ schemes
- Additional fine imposed on officer for blatant abuse of power
- ITC blocked beyond statutory period of one year would lead to personal liability during the interregnum period
- No one to one correlation required to utilise ITC
- Composite health care service by a clinical establishment exempted from GST when not segregated
- Sale of Developed Plot is liable to GST
- Employee recovery including notice period not liable to GST – AAR
- GST Portal Changes

©2019-21 Darda Advisors LLP. All Rights Reserved.

Multiple agencies can investigate under GST law – Hon'ble High Court

Issue:

The writ Petitions filed to raise a common question of law and are premised on the Circular, bearing D.O. F. No. CBEC/20/43/01/2017-GST (Pt.), dated 05 October 2018, issued by the CBIC and submitted that issuance of such multiple summons to the by multiple agencies (DGGI, Delhi Zone Unit, DGGI, Ghaziabad, Kanpur unit, Ahmedabad Zonal Unit [AZU]) is violative of the mandate of Section 6(2)(b) of the CGST Act and as also the said Circular. Being the jurisdictional Commissionerate(s) of the petitioners having initiated proceedings against the petitioners, no other Officer of the CGST has jurisdiction to proceed against the petitioners to carry out the entire process of investigation, including the issuance of Show Cause Notices, adjudications, recovery, etc.

Legal Provisions:

Section 6 of CGST Act, 2017 and Circular, bearing D.O. F. No. CBEC/ 20/ 43/ 01/ 2017-GST (Pt.), dated 05 October 2018

Observation and Comments:

- Section 6 of the CGST Act is clearly guided by the object of providing a common national market of goods and services and to eliminate the subjection of the taxpayers to multiple jurisdictions. It aims to provide protection to the taxpayers against being subjected to multiple agencies for the same set of transactions, at the same time empowering the Officers under the CGST Act or the SGST Act or the UTGST Act to pass a comprehensive order and take action, keeping in view and extending to the other Acts.
- Section 6 of the CGST Act is intended to give the effect of harmonious convergence of the States and the Union for the same event for taxation. Neither Section 6 of the CGST Act nor the Circular dated 05.10.2018 is intended to nor can be given an overarching effect to cover all the situations that may arise in the implementation of the CGST and the SGST Acts. It is not intended to answer a situation where due to complexity or vastness of the inquiry or proceedings or involvement of number of taxpayers or otherwise, one authority willingly cedes jurisdiction to the other which also has jurisdiction over such inquiry/proceedings/taxpayers.
- Neither Section 6 of the CGST Act nor the SGST Act nor the Circular dated 05.10.2018, therefore, apply to the fact situation presented by the two petitions . To strictly enforce Section 6 and the abovementioned Circular dated 05.10.2018 would, therefore, lead to compelling such officer to restrict his investigation and findings and resultant action only to the taxpayer within his territorial jurisdiction, thereby leading to an incomplete and inconclusive investigation/action - It is settled principle of interpretation of statute that the court must adopt construction which will ensure smooth and harmonious working of the statute and eschew the other which will lead to absurdity or give rise to practical inconvenience or friction or confusion in the working of the system.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Multiple agencies can investigate under GST law – Hon'ble High Court

- It is not denied by the petitioners that the DGGI, AZU has a pan-India jurisdiction - DGGI, AZU would, as Central Tax Officer and in compliance with the mandate of Section 6 of the CGST Act and the SGST Act, have to pass comprehensive order, both under the CGST Act as also the SGST Act. Circular dated 05 October 2018 has no application to the peculiar facts in the present set of writ petitions. As contended by the respondents, as common thread were allegedly found in these investigations, the same have been transferred to DGGI, AZU to be brought under one umbrella. Bench also finds that in the CGST Act there is no prohibition to such transfer. No merit in the present writ petitions, hence dismissed: High Court.

DA Comments:

Under the said judgment, the clarification by the circular in relation to scope of section 6 of CGST/SGST is also not considered looking to the myriad situation under the case. Thus it may lead to multiple agencies investigating single matter irrespective of provisions under section 6 of CGST Act, 2017.

M/s Indo International Tobacco Ltd vs DGGI Officer and others [TIOL-49-HC-DEL-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Extended limitation period is applicable for refund applications – Hon’ble High Court

Issue:

The writ petitions are filed against the rejection of refund applications for the reason that the same has been filed beyond the limitation period of two years as per section 54 of CGST Act, 2017 and considering the limitation period extended by the order of Hon'ble Supreme Court dated 27 April 2021 made in Miscellaneous Application No. 665/2021 in SMW(c) No. 3/2020. The AAR given negative ruling and accordingly the appeal filed before AAAR.

Legal Provision:

Section 54 of CGST Act, 2017

Observation and Comments:

- Order of Supreme Court dated 27.04.2021 [2021-TIOL-222-SC-MISC-LB] clearly enures to the benefit of the writ petitioner. Bench, in view of the orders of the Supreme Court, therefore, proposes to send the matter back to the respondent for considering the refund application de novo and because the impugned orders have been passed without recording in writing any reason for rejection of refund in accordance with Rule 92 of said Rules. I propose to send the matter back to the respondent for considering the refund application de novo and make an order inter alia in accordance with Rule 92 of said Rules and Section 54(8) (b) of CGST Act.
- Captioned writ petitions are disposed of with the above directives. Consequently connected Writ Miscellaneous Petitions are also disposed of as closed. There shall be no order as to costs.

DA Comments:

This judgment would lead to multiple further writ petitions where the refund applications is rejected without any adequate reasonings and where extended limitation period is applicable.

M/s GNC Infra LLP vs AC [2022-TIOL-55-HC-MAD-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

ISD registration is mandatory and allocation and recovery of the salary of the employees subject to GST – AAAR

Issue:

The AAR had inter alia held that an availment by Head Office of ITC on common input supplies on behalf of other units registered as distinct persons and further allocation of the cost incurred for same to such other units qualifies as supply and attracts GST. Further, it is held that the assessable value needs to be determined by following the provisions of rule 30 of the CGST Rules, 2017 and the applicant is required to get registered as an ISD.

Aggrieved with this ruling of the AAR, the appellant is in appeal. Further, the appellant contends that the impugned order had failed to clarify:

- The inapplicability of GST relating to functions of an employee from one distinct unit for another distinct unit, which cannot be treated as a supply inasmuch as services of an employee are excluded from the definition of supply under Schedule III;
- That the necessity for the appellant to determine the AV based on 110% of the cost deviates from the applicable statutory provisions;
- That even though registering as a ISD is an option provided to an assessed the impugned ruling imposes a compulsion to obtain registration.
- That the impugned order is silent on the additional submissions made and hence suffers from violation of principles of natural justice.

Legal Provisions:

Section 2(61), Section 24 of CGST Act, 2017, Rule 30 of CGST Rules, 2017

Observation and Comments:

- In this regard, it is opined that the above contention put forth by the Appellant is misplaced and erroneous in as much as the impugned transaction of facilitation services are not effected between the employees and the employer, but between the Head Office and Branch Offices/Units. which are distinct units in terms of Section 25(4) of the CGST Act, 2017, and the same is clearly taxable under GST in terms of Section 7 of the CGST Act, 2017. Hence the allocation and recovery of the salary of the employees of the Head Office from the Branch Office/Units will be subject to GST.

©2019-21 Darda Advisors LLP. All Rights Reserved.

ISD registration is mandatory and allocation and recovery of the salary of the employees subject to GST – AAAR

- Availment of common input supplies from the third-party service vendors/suppliers on behalf of the Branch Offices/Units, registered as distinct persons, will qualify as "supply of services" in accordance with the provision of Section 7(1)(a) of the CGST Act, 2017. However, the cost of the said common input services availed on behest of Branch Offices/Units and allocated to the Branch Offices/Units by the Head Office will not attract the levy of GST as the said costs have been incurred by the Head Office in the capacity of a pure agent of the Branch Offices/Units and as such, the said cost incurred by the Head Office shall be excluded from the value of supply of the facilitation services.
- The assessable value of the services provided by the Head Office to the branch offices/units can be determined as per the second proviso to clause (c) of Rule 28 of the CGST Rules, 2017 which provides that value of the tax invoice will be deemed as the open market value of the services. Head Office is not entitled to avail and utilize the credit of tax paid to the third-party service vendors for the common input services received by it on behalf of the Branch Offices/Units as the said common input services received by the Appellant's Head Office are being used or consumed by the Branch Offices/Units in the course or furtherance of their businesses, and not by the Head Office.
- Therefore, the Appellant is bound to take the ISD registration as mandated by section 24(viii) of the CGST Act, 2017 and comply with all the provisions made in this regard, if it intends to distribute the credit of tax paid on the common input services received by it on behalf of the branch offices/units to the branch offices/units. AAR ruling partially modified: AAAR

DA Comments:

The taxability of employee recovery needs to be clarified by CBIC to avoid anomalies and rulings by AAR/AAAR. Further, the AAAR did not appreciate and evaluated the GST provisions which does not make ISD registration compulsory.

M/s Cummins India Ltd [2022-TIOL-02-AAAR-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

ITC reversal not required on issuance of Credit Note for post-sale cash discount/ incentive/ schemes offered by the supplier without adjustment of GST - AAR

Issue:

The Company raised following questions before AAR:

(i) Whether the applicant can avail the Input Tax Credit of the full GST charged on invoice of the supply or a proportionate reversal of the same is required in case of post purchase: -

a. Cash discount for early payment of supply invoices(bills) given by the supplier of goods to the applicant without adjustment of GST.

b. Incentive/schemes provided through credit note without adjustment of GST by the supplier to the applicant.

(ii) Whether GST is leviable on cash discount offered by supplier to applicant through credit note without adjustment of GST for making the early payment from the date stipulated for payment of such supply as output supply? If yes, then what is the applicable HSN and rate of GST?

(iii) Whether GST is leviable on incentive/schemes provided through credit note without adjustment of GST by the supplier to the applicant (dealer) as output supply? If yes, then what is the applicable HSN and rate of GST?

Legal Provision:

Section 2(31), Section 15(3), Section 16(2) of CGST Act, 2017, Circular No.105/24/2019 - GST dated 28 June 2019

Observation and Comments:

The AAR observed and held that:

- The deduction of discounts from the value of taxable supply is subject to the conditions prescribed in sub-section (3) of Section 15 ibid. In the case of the applicant, the supplier of goods is issuing Commercial Credit Notes for cash discount for early payment and quantity discount after post supply without adjustment of GST.
- Further, we observe that the Applicant when purchase more than his target is eligible for the incentive which is provided by the supplier in the form of a credit note without affecting the sale price of the goods purchased and GST paid on the invoices. Hence, the amount received by the Applicant is in the form of an incentive provided by the supplier and does not affect the sale price of the goods already sold and hence there is no liability to charge GST on the same.

©2019-21 Darda Advisors LLP. All Rights Reserved.

ITC reversal not required on issuance of Credit Note for post-sale cash discount/ incentive/ schemes offered by the supplier without adjustment of GST - AAR

- The agreement must be written or oral. In this case, the Applicant has not submitted any agreement with supplier but in their submission submitted that the said discount is not as per prior agreement and on the basis of submission of applicant that the said discount is not in terms of prior agreement, we find that no proportionate reversal of ITC is required on the said discount as they are not as per prior agreement.
- The applicant can avail the Input Tax Credit of the full GST charged on the invoice of the supply and no proportionate reversal of ITC is required in respect of commercial credit note issued by supplier for Cash discount for early payment of supply invoices(bills) and Incentive/schemes provided without adjustment of GST, if the said discount is not covered under Section 15(3)(b) of CGST Act, 2017 and the said discounts is not in terms of prior agreement. This is subject to the conditions that the GST paid for the said goods/service is not reversed or reimbursed / re-credited by the supplier to the applicant in any manner.
- Further in respect of other questions, the Applicant is not providing any service to the supplier and is only receiving the incentive/discount. Indirectly, it has an effect on the sale price of the goods purchased by the Applicant from the supplier and is actually in the form of discount. We finds that no GST is leviable on the said discounts received from the supplier.

M/s Rajesh Kumar Gupta [2022-TIOL-23-AAR-GST]

DA Comments:

The AAR rightly considered the GST provisions and the intention of the law on impact of post-sale discounts/incentives impacting ITC or not.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Additional fine imposed on officer for blatant abuse of power and unnecessary litigation – Supreme Court

Issue:

The Company's the trolley driver was stopped by the State Tax officer and the trolley was detained by the Deputy State Tax Officer and detention notice was service alleging that the validity of the e-way bill had expired and the driver unloaded the paper boxes at a private premises without tendering any acknowledgement.

The auto trolley was released after making representation for release of detained goods, as no response was received, assessee made payment of a total of Rs.69,000/- being the tax and penalty on the goods. Form GST MOV-09 came to be issued without taking cognizance of the payment made, hence assessee moved the Honorable High Court which observed that on account of non-extension of validity of e-way bill, no presumption can be drawn that there was an intention to evade tax; that it is unable to understand the reason for keeping the goods in the house of a relative of second respondent (for 16 days) and not in any other place designated by law for safe keeping and thus there has been a blatant abuse of power by officer in collecting tax and penalty.

Thus, the said amount is to be refunded to the assessee within four weeks with interest @6% and also pay costs of Rs.10,000/-. The Revenue is aggrieved with this order and has filed a Special leave to appeal.

Legal Provision:

Section 129 of CGST Act, 2017

Observation and Comments:

The Honorable Supreme Court observed and held that:

- Bench is clearly of the view that the error, if any, on the part of the High Court, had been of imposing only nominal costs of Rs. 10,000/- on the respondent No. 2 of the writ petition, who is presently, the petitioner No. 2.
- The analysis and reasoning of the High Court commends to us. When it is noticed that the High Court has meticulously examined and correctly found that no fault or intent to evade tax could have been inferred against the writ petitioner.
- On the facts of this case, it has precisely been found that there was no intent on the part of the writ petitioner to evade tax and rather, the goods in question could not be taken to the destination within time for the reasons beyond the control of the writ petitioner - When the undeniable facts, including the traffic blockage due to agitation, are taken into consideration, the State alone remains responsible for not providing smooth passage of traffic.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Additional fine imposed on officer for blatant abuse of power and unnecessary litigation – Supreme Court

- *Submissions sought to be made do not give rise to even a question of fact what to say of a question of law. Having said so; having found no question of law being involved; and having found this petition itself being rather mis conceived, we are constrained to enhance the amount of costs imposed in this matter by the High Court.*
- Petition is rather mis conceived, therefore, Bench is constrained to enhance the amount of costs imposed in this matter by the High Court - In the given circumstances, a further sum of Rs. 59,000/- is imposed on the petitioners toward costs, which shall be payable to the writ petitioner within four weeks - State would be entitled to recover the amount of costs, after making payment to the writ petitioner, directly from the person/s responsible for this entirely unnecessary litigation - Petition is dismissed: Supreme Court.

DA Comments:

The Honorable High Court and Supreme Court has rightly held that when submissions do not give rise to even a question of fact what to say of a question of law and thus increased personal liability which is good precedent to avoid harassment to genuine tax payers by check post officers.

AC (ST) AND ORS Vs M/S Satyam Shivam Papers Pvt Ltd And Anr [2022-TIOL-07-SC-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

ITC blocked beyond statutory period of one year would lead to personal liability during the interregnum period – Hon'ble High Court

Issue:

The Company filed writ petition to the Honorable High Court to unblock the Electronic Credit Ledger, more particularly, when the period of one year as prescribed under sub-rule 3 of Rule 86A of the CGST/GGST Rules has elapsed from the date of order of blocking of the Electronic Credit Ledger.

Legal Provisions:

Rule 86A(3) of CGST Rules, 2017

Observation and Comments:

The Counsel for Revenue has fairly stated that the period of one year has elapsed in terms of sub-rule 3 of rule 86A of the Rules, 2017 – The rule itself has provided that the Electronic Credit Ledger can be blocked for a period of one year and on expiry of a period of one year, it would automatically get unblocked.

In fact, it was the duty of the authority concerned to permit the assessee, i.e. the writ-applicant, to avail the input credit available in his ledger. Once the statutory period comes to an end, the authority has no further discretion in the matter, unless a fresh order is passed.

In the case on hand, it is very unfortunate to note that despite the fact that the period of one year elapsed, the authority did not permit the writ-applicant to avail the credit available in his ledger. Even representation was filed in this regard but the authority thought fit not to pay heed to such representation. The Bench observes that the authority did not permit the writ-applicant to avail the input credit available in his ledger for about more than two and a half months after the statutory life of the order came to an end.

The Bench, therefore, makes it clear that next time if it comes across such a case, then the authority concerned would be held personally liable for the loss which the assessee might have suffered during the interregnum period. Writ application is disposed of.

DA Comments:

It seems Honorable Courts are taking cognisance of such matters and rightly putting personal liability of officers to avoid such litigations when GST law itself does not provide any such power beyond the time prescribed.

Barmecha Texfab Pvt Ltd Vs Commissioner [2022-TIOL-136-HC-AHM-GST]

Similar matter in M/s Krishna Fashion vs UOI and Others [2022-TIOL-108-HC-DEL-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

No one to one correlation required to utilise ITC – AAAR

Issue:

The company has filed an appeal against the AAR for the only issue that whether the Input Tax Credit ('ITC') legitimately earned by the appellant and lying as balance in Electronic Credit Ledger can be utilised for payment of GST on an outward supply, which has no nexus with the inputs on which the ITC has been taken.

Legal Provision:

Section 16(1) of CGST Act, 2017

Observation and comments:

The AAAR observed and held that:

- We find that once a taxpayer validly takes ITC on inputs, that ITC merges into common pool of ITC under the Electronic Credit Ledger, which is not being maintained commodity wise. After merging of ITC in the common pool, it would not be always possible to identify that ITC taken on which particular input has been utilised. Thus, we do not agree with the Ruling passed by the Gujarat Authority for Advance Ruling in this case.
- We note that Section 16(1) of the CGST Act only states the eligibility and conditions for taking ITC. It does not impose any restriction on utilisation of the legitimately earned ITC. It does not prescribe that ITC available in electronic credit ledger to be utilized only for the specific outward supply, on whose inputs such ITC was availed. We find that Section 16(1) nowhere mandates to prove one-to-one correlation of particular inputs with particular outward supply. Our views are supported by the statutory provisions of Sub-Section (4) of Section 49 of the CGST Act, 2017 and 'output tax', as given in Section 2 of the CGST Act, 2017.
- In other words, we hold that payment of output tax on Castor Oil Seeds through utilization of Input Tax Credit taken on Gold & Silver Dore Bars etc. cannot be denied merely on the ground that the inputs have no nexus with outward supply.

DA Comments:

It is rightly held by AAAR that there is no nexus required to avail and utilise ITC under GST regime.

M/s Aristo Bullion Pvt Ltd [2022-TIOL-03-AAAR-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Composite health care service by a clinical establishment exempted from GST when not segregated - AAR

Issue:

The Company raised following questions before AAR:

- Whether the medicines, consumables, Surgical. etc. used in the course of providing health care services to the patient admitted in the hospital for treatment. surgery or diagnosis would be considered as composite supply of health care services.
- Supply of medicines, consumables etc. to patients admitted in hospitals exempted under notification No.12/2017 read with Section 8(a) of CGST?

Legal Provision:

Notification No.12/2017 dated 30 June 2016, Section 8(a) of CGST Act, 2017

Observation and comments:

The AAAR observed and held that:

- If a composite amount is charged from the patient admitted in the hospital for treatment, surgery or diagnosis including for medicines and other goods and services supplied in the course of treatment of the patient, and if the amount of such medicines and other goods and services is not segregable from the composite amount charged from the patient, then it is a Composite supply in terms of the Section 2(30) of CGST Act. 2017 in which healthcare service will be principal supply. and such Composite supply of healthcare services will be exempt from tax as per Sl. No. 74 of Notification No. 12/2017-CT (Rate), dt. 28.6.2017.
- In case , pharmacy located in the hospital premises is owned by a separate person then medicines/surgical/consumables supplied by such pharmacy to the in-patient for use in the course of health care service provided by the hospital cannot be termed as composite supply. Moreover in the case where package is not applicable and the treatment, medicines, other supplies, and other items are charged to the patient, separately at actual, and also in case supply of medicines and other supplies are being charged separately according to the type, brand(when choice available to the patient), and quantity of items issued to the patients then it could not be classified as composite supply of healthcare service.
- But, if composite amount is not charged from the patient. and if the cost of medicines and other goods and services supplied in the course of treatment of a patient admitted in the hospital for treatment, surgery or diagnosis, is segregable from the amount charged for healthcare services, then it is not a Composite supply in terms of the Section 2(30) of CGST Act, 2017 and in that case the supply of medicines and other goods and services will not be exempt from tax as per SI. No. 74 of Notification No. 12/2017-CT (Rate), dt. 28 June 2017, but will be taxable at the rate applicable to the respective goods and services.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Composite health care service by a clinical establishment exempted from GST when not segregated - AAR

DA Comments:

The criteria to determine taxability based on segregation of consideration by AAR is not correct as it would lead to taxability of health care services when the bill with segregation is provided by clinical establishment.

M/s Dadaji Hospitals Pvt Ltd [2022-TIOL-18-AAR-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Sale of Developed Plot is liable to GST – AAAR

Issue:

The Applicant (now appellant) is the owner of land & develops the same with infrastructure as per requirement of the approved Plan Passing Authority. After this development of the land, the applicant sells developed land as plots. The sale price includes the cost of the land as well as the cost of common amenities, Drainage line, Water line, Electricity line, Land levelling charges, on a proportionate basis - Applicant sought to know as to whether GST is applicable on sale of plot of land for which, as per the requirement of approved by the Zilla Panchayat, Primary amenities such as, Drainage line, Water line, Electricity line, Land levelling etc. are to be provided by them.

AAR held that a s per clause 5(b) of the Schedule-II of the CGST Act, 2017, construction of a complex, building, civil structure or a part thereof, including a complex or building intended for sale to a buyer is a "Supply of service" and, hence, is liable to GST; that, therefore, the activity of sale of developed plots would be covered under the clause 'construction of a complex intended for sale to a buyer' and hence GST is payable on the sale of developed plots. Aggrieved, appellant is before the AAAR.

Legal Provision:

Clause 5(b) of the Schedule-II of the CGST Act, 2017 and Entry No.5 of Schedule-III of the CGST Act, 2017

Observation and comments:

The AAAR observed and held that:

- The Appellant is the owner of the land, who develops the land/gets the land developed with an infrastructure such as Drainage line, Water line, Electricity line, Land leveling etc. as per the requirement of the approved Plan Passing Authority (Jilla Panchayat) and thereafter, sells such developed land as plots.
- Sale of such sites is done to end customers who may construct houses/villas in the plots. The sellers charge the rate on super built-up basis and not the actual measure of the plot. The super built-up area includes the area used for common amenities, roads, water tank and other infrastructure on a proportionate basis. Thus, in effect, the seller is collecting charges towards the land as well as the common amenities, roads, water tank and other infrastructure on a proportionate basis and all these are an intrinsic part of the plot allotted to the buyer.
- The above facts clearly indicate that sale of developed plot is not equivalent to sale of land but is a different transaction. Sale of such plotted development tantamount to supply/rendering of service - Supreme Court decision in Narne Construction P Ltd. relied upon [CIVIL APPEAL NOS. 4432-4450 OF 2012 dated 10 May 2012].

©2019-21 Darda Advisors LLP. All Rights Reserved.

Sale of Developed Plot is liable to GST – AAAR

- The appellant's sales price includes the cost of the land as well as the cost of common amenities, on a proportionate basis - Schedule II of the CGST Act, 2017 pertains to activities or transactions to be treated as ‘supply of goods or supply of services' - As per clause 5(b) of the Schedule-II of the CGST Act, 2017, ‘construction of civil structure or a part thereof, intended for sale to a buyer' is a ‘Supply of service' and, hence, is liable to Goods and Services Tax (GST) - Thus, the activity of sale of developed plots would be covered under the clause 'construction of civil structure or a part thereof, intended for sale to a buyer'.
- Thus, the said activity is not covered under Entry No.5 of Schedule-III of the CGST Act, 2017 as contended by the appellant [i.e sale of land], but it is a supply of taxable service involving ‘construction of civil structure or a part thereof, intended for sale to a buyer' falling under the head ‘Construction services' appearing at Sr.No.3 of Notification No.11/2017-CTR and GST at the rate of 18% is payable - AAR/AAAR ruling in Maarq Spaces Ltd. [2019-TIOL-454-AAR-GST], [2020-TIOL-28-AAAR-GST] and Bhopal Smart City Development Corporation Ltd. [2022-TIOL-19-AAR-GST] cited in support by the appellant cannot be relied upon since as per the provisions of s.103 of the Act, 2017, the Advance Ruling pronounced by the AAR or the AAAR shall be binding only on the applicant/appellant who had sought it in respect of any matter referred to in sub-section (2) of s.97 and the officer or the jurisdictional officer concerned in respect of the said applicant.
- Held, therefore, that the order passed by the AAR is upheld to the extent it has been appealed against - Appeal rejected.

DA Comments:

The taxability of developed plots under GST needs clarification from CBIC as all these Rulings by AAR and AAAR are considering the same as taxable even when the transactions in immovable property in outside the ambit of GST law.

Shree Dipesh Anil kumar Naik [2022-TIOL-04-AAAR-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Employee recovery including notice period not liable to GST – AAR

Issue:

The company seeking an advance ruling in respect of the following questions.

(a) Whether the GST would be payable on recoveries made from the employees towards providing parental insurance?

(b) Whether the GST would be payable on the notice pay recoveries made from the employees on account of not serving the full notice period?

Legal Provision:

Clause 5(e) of Schedule II of CGST Act, 2017

Observation and comments:

The AAR observed and held that:

- Since the facts, in the case of M/s Jotun India Private Limited and also in the case of M/s POSCO India Pune Processing Centre Private Limited are similar to the facts of the present case with respect to recovery of premiums from the employees, paid by the applicant on Parental Insurance Policy, there is no reason or us to deviate from the decisions taken in both the said cases and therefore we hold that, in the instant case , GST would not be payable on recoveries made from the employees towards providing parental insurance.
- The employee opting to resign by paying amount equivalent to month of salary in lieu of notice, has acted in accordance with the contract and that being the case no question of any forbearance or tolerance does arise. Further, as per the agreement, the resignation by the employee is not subject to any acceptance or approval and employee is free to tender his resignation, make payment of notice period salary to leave. Hence, there is neither any activity nor any passive role played by the employer. It must be noted here, that there is no consideration within the meaning of Sec.2(31)(b) of the CGST Act, 2017 flowing from an act of forbearance in as much as there is no breach of contract, as a question of any consideration for forbearance would arise in case of breach of contract.
- So by taking into account the decisions as well as analysis, made in detail as above, it may be concluded that, recovery of notice pay from dues of employee / payment of notice pay by the employee who could not serve the notice for the period as per contractual agreement / appointment letter does not amount to supply and therefore as per Section 7 (1A) of the CGST Act, 2017, the provisions of Schedule II does not come into play. Thus, also relying on the reasoning and decision given by the MPAAAR, mentioned above and the decision of the Hon'ble Madras High Court in W.P. Nos 35728 to 35734 of 2016 in the case of GE T&D India Ltd Vs Deputy Commr of Central Excise, LTU, Chennai - 2020-VIL-39-MAD-ST, we hold that, the notice pay recovered by the applicant from its employees is not liable to GST.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Employee recovery including notice period not liable to GST – AAR

- Finally, in the case of M/s Emcure Pharmaceuticals Limited which was before this Authority, a similar question was raised and this Authority has held that GST would not be payable on the notice pay recoveries made from the employees on account of not serving the full notice period. (Order No. GST-ARA-119/2019-20/B-03 dated 04.01.2022)

DA Comments:

Having adverse and favourable ruling on employee recovery specially excluding notice pay, the CBIC need to issue detailed clarification to avoid confusion on its taxability.

M/s Syngenta India Ltd [2022-TIOL-21-AAR-GST]

©2019-21 Darda Advisors LLP. All Rights Reserved.

GST Portal Changes

1. New Functionality of liability paid percentage on GST Portal has been added

SHOW FILING TABLE | E-WAY BILL HISTORY | LIABILITY PAID PERCENTAGE

Search Result based on GSTIN/UIN : [redacted]

Show Calculation Formula

% of Liability paid represents quantum of liability auto populated from GSTR-1 that was declared/paid in GSTR-3B.

Current Financial Year

Financial Year	Tax Period	% of Liability paid
2021-22	August	100%
2021-22	July	100%
2021-22	June	100%
2021-22	May	101%
2021-22	April	100%
2021-22	September	100%
2021-22	December	100%
2021-22	November	100%
2021-22	October	100%
2021-22	**Total**	**100%**

Previous Financial Year

Financial Year	Tax Period	% of Liability paid
2020-21	August	100%
2020-21	July	100%
2020-21	June	100%
2020-21	May	100%
2020-21	April	-
2020-21	September	100%
2020-21	January-March	100%
2020-21	December	100%
2020-21	November	100%
2020-21	October	100%
2020-21	**Total**	**100%**

Note: Liability percentage is displayed for the periods only after GSTR-1 & GSTR-3B are filed and GSTR-2B is generated.

2. GSTN has enabled a new feature of tax liability breakup table in GSTR 3B

Dashboard › Returns › GSTR-3B › Filing of Tax — English

Breakup of tax liability — HELP

In case the tax liability declared in the current month, includes liability of previous months, then provide the breakup of such tax liability.

Period	Integrated Tax (□)	Central Tax (□)	State/UT Tax (□)	CESS (□)	Action
December 2021	0.00	3,977.00	3,977.00	0.00	+

SAVE

Verification

☐ I/We hereby solemnly affirm and declare that the information given herein above is true and correct (in respect of Form GSTR-3B) to the best of my knowledge and belief and nothing has been concealed therefrom.

BACK | PREVIEW DRAFT GSTR-3B | FILE GSTR-3B WITH EVC | FILE GSTR-3B WITH DSC

3. The Goods and Services Tax Network ("GSTN") has issued an update with respect to cancellation of GST Registration

©2019-21 Darda Advisors LLP. All Rights Reserved.

GST Portal Changes

4. New Functionality of Interest Calculator in GSTR 3B has been added on the portal

Interest applicable, if any, will be computed after the filing of the said GSTR-3B and will be auto-populated in the Table-5.1 of the GSTR-3B of the next tax-period. The facility would be similar to the collection of Late fees for GSTR-3B, filed after the Due date, posted in the next period's GSTR-3B computed interest for each tax-head.
This would assist the taxpayers in doing correct computation of interest for the tax liability of any past period declared in the GSTR-3B for the current tax period.

5. GSTN has enabled a new feature of tax liability breakup table in GSTR 3B

Now it is possible to get email and mobile number of State and Central GST Officers from GST Portal. It is not easily visible; you have to follow the below steps:

a. Log in to GST Portal.
b. Go to Services Tab, then ledger and in ledger tab you will find negative liability statement.
c. After clicking on Negative liability statement, you have to click on Services, then user services in that you would find Contact.
d. Click on contact and you would get the details.

Dashboard | Services | GST Law | Downloads | Search Taxpayer | Help and Taxpayer Facilities | e-Invoice

Dashboard › Services › User Services › Contacts

Contacts
* indicates mandatory fields

Category*
State

State*
Rajasthan

Name
Enter Tax Official Name

Advanced Search

SEARCH

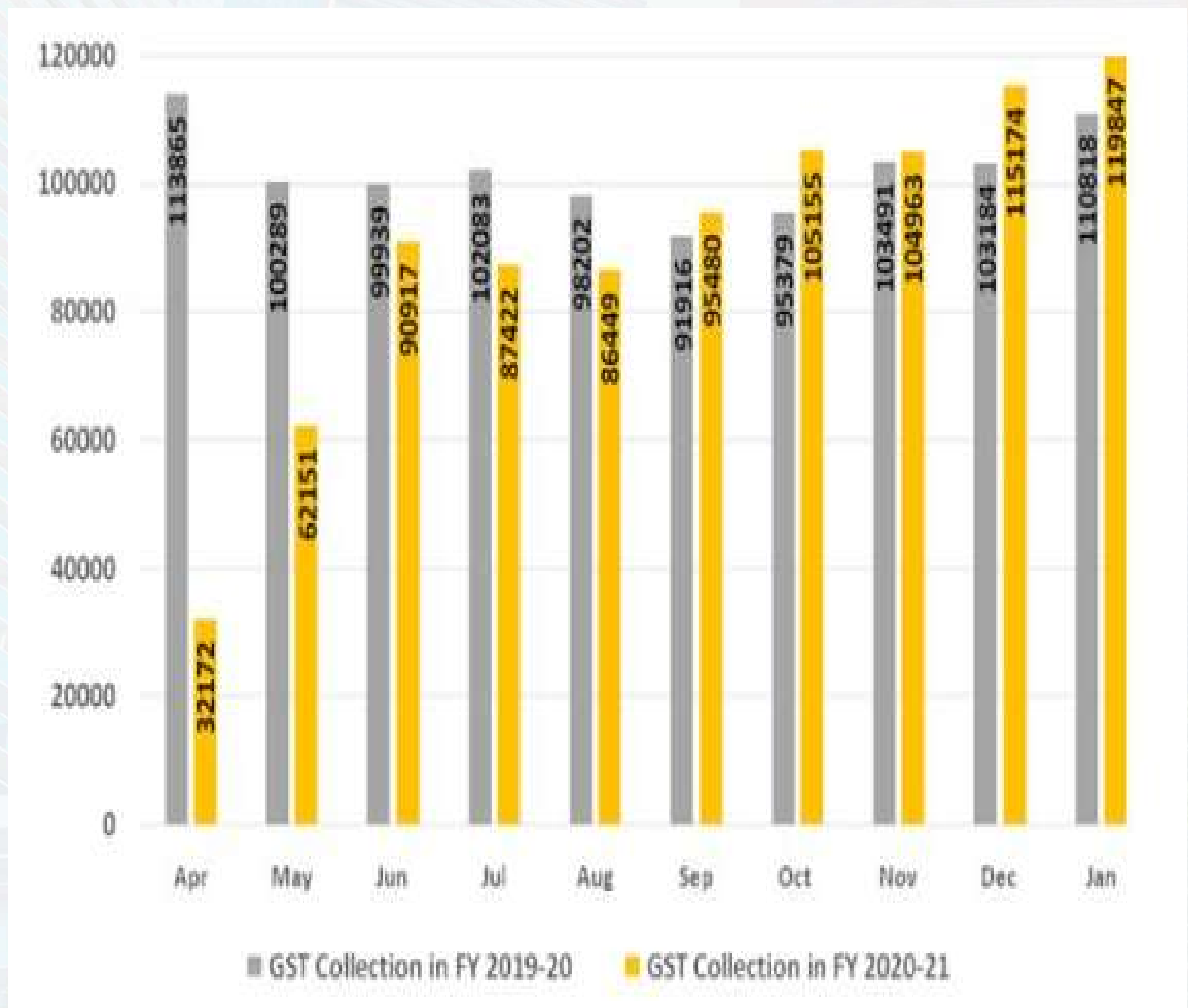
Contacts
Search Result based on State : Rajasthan
Search is resulting more than 100 records. Please refine your search criteria to view other records.

Name	Designation	Address	Email Address	Mobile Number
ABDUL KUDDUS KHAN	Upper Division Clerks		akudduskhan@gmail.com	9414371431
ABDUL SATTAR KALLAR	Upper Division Clerks		askallar.ctd@rajasthan.gov.in	9414451385

©2019-21 Darda Advisors LLP. All Rights Reserved.

GST Revenue Collection in January 2022- Rs. 1,38,394 Cr.

Trends in GST Collection in Rs. Crore



©2019-21 Darda Advisors LLP. All Rights Reserved.

- Substantive relief cannot be denied for bonafide technical mistakes
- Goods in transit/High Seas transactions does not amount to import
- ITC reversal not required in case of bad debts
- Rent or demurrage not recoverable on the goods seized
- Circular No. 1081/02/2022-CX, dated 19 January 2022
- Instruction No. 01/2022-Customs, dated 5 January 2022
- Notification no. 53/2015-2020 dated 1 February 2022

©2019-21 Darda Advisors LLP. All Rights Reserved.

Substantive relief cannot be denied for bonafide technical mistakes – MEIS Benefit

Issue:

- In the shipping bill, there is a declaration ‘We hereby declare that we shall claim the benefit under chapter-3', however, under the column 'Scheme reward', inadvertently the word “NO” was mentioned (by the Customs House Agent) though it ought to have been “YES” and the petitioner approached the Policy Relaxation Committee (PRC) but their plea was rejected and this order was upheld by the Appellate Committee.

- The Counsel for Respondent DGFT submitted that the scheme is so designed and the software created for the purpose of processing the scheme is such that any defect on the part of the petitioner cannot provide any window for reconsidering the claim made by the petitioner.

- The Company filed the writ petition to quash and set aside the impugned review order to grant export incentive under MEIS or to reopen the online portal and allow to rectify the inadvertent error or to accept and process physical application to grant export incentives under MEIS to the petitioner or to alternatively direct and amend the shipping bills granting the MEIS benefit.

Legal Provision:

Chapter 3 of Foreign Trade Policy 2015-2020 and Handbook of Procedures

Observation and comments:

The Honorable High Court observed and held that:

- The applicant has ticked 'NO' instead of “YES” in the reward column of the shipping bill. However, in the same shipping bill, in another portion, intention of the petitioner to claim MEIS reward has been reflected by declaration made as ‘We hereby declare that we shall claim the benefit under chapter-3'.

- Orissa High Court in the case of Indian Metals & Ferro Alloys Ltd. [2021-TIOL-1871-HC-ORISSA-CUS], after detailed consideration of similar factual matrix has affirmed the view of the High Courts of Kerala, Madras and Bombay which provide for extension of benefit of MEIS scheme if the applicant has inadvertently typed “N” instead of “Y” in the shipping bill in the reward column.

- To err is human and whenever such bonafide mistakes have happened, procedures so designed ought to provide for a way to rectify such bonafide mistakes. An error arising out of lapse and where parties seek to have the same rectified, the system must accommodate necessary procedure to rectify it.

- While noticing that the mistake that has happened is a technical mistake and is bonafide, on such technicalities, to deny substantive relief to the petitioner would amount to denial of justice - Court, therefore, sets aside the impugned decision of the PRC as well as the order passed by the appellate authority. Respondent no.1 is directed to allow the benefit under MEIS to the petitioner. Necessary formalities to facilitate extension of benefit under MEIS to be made by respondents. Petition disposed of.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Substantive relief cannot be denied for bonafide technical mistakes – MEIS Benefit

DA Comments:

Such litigations are still prevailing and Ministry of Commerce should issue detailed guidelines so that any such clerical error can be rectified without going in unnecessary litigations by exporters.

M/S Biocon Ltd vs DGFT, ADGFT, DDGFT, ,PCC and UOI [2022-TIOL-119-HC-KAR-CUS]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Goods in transit/High Seas transactions does not amount to import or liable to customs duty

Issue:

A fishing vessel while on the high seas, it was abducted by its own crew members and brought it near the territorial waters of India. A distress call was made to the Indian Coast Guard at Kochi, who brought the fishing vessel into the Indian territorial waters. The vessel along with the goods in it have now been ordered to be confiscated by the impugned order of the Commissioner of Customs (Preventive) Cochin. The owner of the vessel is before this Court challenging the order of confiscation issued under section 111 of the Customs Act, 1962 and also seek release of the vessel and the goods, without paying the redemption fine or the duty.

Legal Provision:

Section 111 of Customs Act, 1962

Observation and Comments:

- It is true that petitioner has an alternative remedy of appeal under section 129 of the Act. However, taking into consideration the circumstances arising in the case and the nature of the challenge questioning the jurisdiction and authority of the first respondent to issue the impugned orders, this Court is of the opinion that the petitioner need not be relegated to the alternative remedy of appeal.
- The act of bringing into the territorial waters of the country, not being a voluntary action on the part of the owner of the vessel, confiscating the same, is highly arbitrary and contrary to law. Every order of confiscation must, of necessity, be based upon the circumstances arising in each case. A pedantic and rigid approach, dehors the factual circumstances, is not called for.
- Abduction and bringing into India of a foreign vessel by its crew illegally, without the knowledge of its owner, cannot amount to “import” or be held liable to customs duty as contemplated under the Act, unless the same is used for consumption in India. Circumstances of the case clearly evinces only an instance of the vessel, as well as the goods, to be treated as 'goods in transit’.
- Impugned order of confiscation reveals that the customs duty and confiscation have been imposed and ordered in a mechanical manner, without bearing in mind the fact that it was not the volition of the owner of the vehicle to bring the vessel or the goods into India.
- To penalise the owner of the vessel, when admittedly he had no knowledge of the alleged 'bringing into India' of the vessel or the goods in it, in the context of the factual situation emerging in this case, is, to say the least, too harsh, arbitrary and not contemplated under law –
- Impugned orders are set aside - Respondents are directed to handover custody of the vessel and the goods in it, to the petitioner forthwith, without imposing any charges and in 'as is where is condition'. Petition allowed.

©2019-21 Darda Advisors LLP. All Rights Reserved.

Goods in transit/High Seas transactions does not amount to import or liable to customs duty

DA Comments:

The Honorable High Court rightly held that the customs duty and confiscation have been imposed and ordered in a mechanical manner, without bearing in mind the fact of the case.

Eisa Nooh Zetnan Zetan vs ACC and Others [2022-TIOL-120-HC-KERALA-CUS]

©2019-21 Darda Advisors LLP. All Rights Reserved.

ITC reversal not required in case of bad debts – CESTAT

Issue:

The appeal is filed against the impugned orders confirming the demand for reversal of cenvat credit on the amount written off as bad debts and on advertisement & sales promotion services.

Legal Provision:

CENVAT Credit Rules, 2004

Observation and Comments:

The CESTAT observed and held that:

- Rule 3 of the Cenvat Credit Rules, 2004 deals with the situation for entitlement of the cenvat credit, which prescribes that a provider of the output service shall be allowed to take cenvat credit of any input service received by the provider of output service on or after 10th day of September, 2004. Admittedly, the services on which the appellant has taken cenvat credit are „input services‟ in terms of Rule 2(l) of the Cenvat Credit Rules, 2004 and is a provider of output service. Therefore, in terms of Rule 3 of the Cenvat Credit Rules, 2004, we hold that the appellant is entitled to avail cenvat credit on input services in question.
- Further, we hold that there is no such provision in the Cenvat Credit Rules, 2004 or in the Finance Act, 1994 for reversal of cenvat credit for the services provided for which no consideration for service provided is received by an assessee. Therefore, we hold that the appellant has correctly availed the cenvat credit on input services although the amount of non-recoverable taxable service has been written off by the appellant for the period prior to 01.04.2011.
- The appellant has admitted at bar that they have paid service tax on all the taxable services provided by them after 01.04.2011 at the time of provision of service. Therefore, if it is so, the appellant cannot be liable for reversal of cenvat credit for the services provided after 01.04.2011 on which the appellant has paid service tax.
- On going through the said invoice, we find that the description of the service provided by IRCTC is SBI co-brand registered as “SBI”. The said invoice does not prescribe that IRCTC has provided any „catering service‟ to the appellant. In fact, the lower authority has fell in error holding that IRCTC is providing only „catering service‟ and the denial of cenvat credit is only on the basis of assumption and presumption.
- In view of the above, we hold that the appellant is entitled for cenvat credit on the services provided by IRCTC as advertisement services.

DA Comments:

The concept of non-reversal of ITC on bad debts holds goods under GST law also.

SBI Cards And Payments Services Pvt Ltd vs CST [Service Tax Appeal No. 55319 of 2013 and No. 50192 of 2015]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Rent or demurrage not recoverable on the goods seized or detained or confiscated

Issue:

The writ petitions is filed on the issue whether the customs cargo service provider is entitled to charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or Appraiser or Inspector of Customs or Preventive Officer or Examining Officer, as the case may be.

Legal Provision:

Handling of Cargo in Customs Areas Regulations, 2009

Observation and Comments:

The Honorable High Court observed and held that:

- Thus, the observations made by the Bombay High Court in paragraph-19 clinches the issue and is no longer res integra in view of a recent decision of the Bombay High Court in the case of Sahaj Impex vs. Balmer Lawrie & Co. Ltd. and another (Writ Petition No. 10492 of 2019 decided on 18th January 2021) [2021-TIOL-258-HC-MUM-CUS].

- The respondent No. 3, as the customs cargo service provider as defined in regulation No. 2(1)(b) of the Regulations, is not entitled in law to charge any rent or demurrage on the goods seized or detained or confiscated by the Superintendent of Customs or any other authority as referred to above.

- This position seems to have been further clarified by the Commissioner of Customs (Export) by way of a public notice No. 26/2010 with the further clarification that the customs cargo service providers shall allow the goods on production of a certificate issued from the proper officer certifying such period of seizure or detention or confiscation without charging and collecting any rent or demurrage for such period.

- On account of the contractual relationship if the respondent No. 3 wants to recover any other dues from the writ-applicant, it is open for the respondent No. 3 to approach the appropriate forum for obtaining appropriate relief. In view of the aforesaid, this writ-application succeeds and is hereby allowed.

DA Comments:

It is rightly held that any arrear during seizure/ confiscation/ detention cannot be recovered directly by customs cargo service provider from the exporter or importer.

Green Gold Timbers Pvt Ltd vs CC [2022-TIOL-64-HC-AHM-CUS]

©2019-21 Darda Advisors LLP. All Rights Reserved.

Guidelines for Recovery and Write off Arrears of Revenue

After the introduction of GST in July, 2017, it has become imperative to update and revamp the procedure for recovery of arrears of Indirect taxes and Customs. Accordingly, in supersession of instructions issued earlier on the subjects which are annexed herewith, a master circular is issued providing the following;

a. Procedure for recovery of arrears.

b. Cases under litigation/Appeal.

c. Cases of Restrained Arrear.

d. Cases where appeal is not over.

e. Recovery of Un-disputed /Recoverable Arrears.

f. Identification of Property of Defaulters.

g. Recovery through Attachment and sale of property.

h. Recovery of Arrears under CGST Act,2017.

i. Write Off Provisions for Customs, Central Excise and Service Tax Arrears.

Circular No-1081/01/2022-CX, dated 19 January 2022

AEO Circular in alignment with CAROTAR 2020

- Relaxation of furnishing Bank Guarantee for various categories of AEO/AEO(MSME) was made vide Circular no 33/2016-Customs including by circular no 54/2020-Customs.

- It would not be applicable where the authority orders for furnishing of Bank Guarantee in cases of provisional release of goods under section 18 of Customs Act, 1962.

- Section 28 DA of Customs Act, 1962 was inserted vide Notification No. 81/2020-Customs dated 21.08.2020 (effective 21.09.2020), which deals with the procedure regarding claim of preferential rate of duty, and the issuance of CAROTAR, 2020 (Customs Administration of Rules of Origin Under Trade Agreements Rules, 2020). These provisions prevail over dispensation extended vide para 1.5.1. (v), 1.5.2.(ix), 1.5.3.(iv) of Circular No. 33/2016–Customs dated 22.07.2016 and para 3(vii) of Circular No. 54/2020- Customs dated 15.12.2020 and would be suitably aligned.

Circular No. 02/2022- Customs, dated 19 January 2022

©2019-21 Darda Advisors LLP. All Rights Reserved.

Implication of the Judgement of the Honourable Apex Court

The detailed implication of judgement in case of M/s Westinghouse Saxby Farmer Ltd. Vs. Commissioner of Central Excise, Kolkata has been issued in the instructions.

- The Court held that the 'relays' are classifiable as parts of 'railway signalling equipment', under Heading 8608 of the Central Excise Tariff.
- The classification of 'parts' of goods falling under Section XVII of the Customs or Central Excise Tariff is a complex issue.
- Further, apparently, the Section notes have been suitably applied in judgments of the Court on issues of classification of parts and accessories.
- Thus, the classification of various parts of Section XVII is to be decided taking into account all facts, details of individual cases, all the decisions on the subject, and arrive at the appropriate classification.

Instruction No. 01/2022-Customs, dated 5 January 2022

Inclusion of Customs, GST, Bank Authorities in Grievance Committee.

- Amendment has been made in Para 9.08 of Handbook of Procedures-2015-2020.
- It has been amended to revise the composition of Standing Grievance Committee by including other relevant Central/State Government agencies such as Customs/ GST Authorities, Banks, GM DICs etc. to address the grievances /complaints of the industry members at one platform.

Public Notice No. 44/2015-2020, dated 5 January 2022

©2019-21 Darda Advisors LLP. All Rights Reserved.

Extension of due dates for MEIS and SEIS Scheme till 28 February 2022

Last date to file applications extended till 28 February 2022 for:

1. MEIS (FY 18-19 (From 1 July 2017), FY 19-20, FY 20-21 (Till 31 December 2020)
2. SEIS (FY 18-19, FY 19-20)
3. ROSCTL (7 March 2019 to 31 December 2020)
4. ROSL (Upto 6 March 2019)

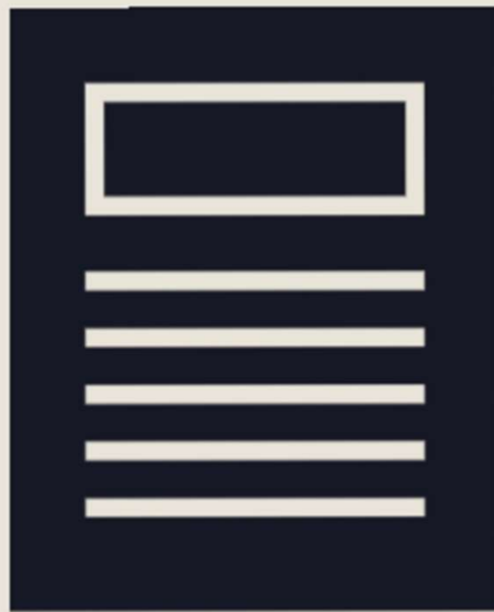
Notification no. 53/2015-2020 dated 1 February 2022

De-Activation of IECs not updated at DGFT

- All IECs which have not been updated after 01.07.2020 shall be de-activated with effect from 01.02.2022.
- It may further be noted that any IEC so de-activated, would have the opportunity for automatic re-activation without any manual intervention or any visits to the DGFT RA.

Trade Notice 31/2021-22 dated 14 January 2022

©2019-21 Darda Advisors LLP. All Rights Reserved.



DA NEWS

Driven by Quality, Powered by Ideation

Goods and Services Tax

- FM's speech, proposed amendments: Budget 2022
- HC sets aside rejection of gst refunds claimed by colgate global
- AAR gives divergent rulings on notice pay recovery
- Interest on non-payment of GST may be recovered without notice
- Arrests in case of bogus invoices under GST
- Health care offered on flat fee exempt from GST

©2019-21 Darda Advisors LLP. All Rights Reserved.

Customs and other

- DRI issued show cause notice to Xiaomi
- Electronics sector seeks on finished goods import
- Assocham requests govt to remove import duty on copper concenterate

©2019-21 Darda Advisors LLP. All Rights Reserved.

Darda

Driven by Quality, Powered by Ideation

Darda Advisors LLP offers a wide range of services in the tax and regulatory space to clients in India with professionals having extensive consulting experience. Our approach is to provide customized and client-specific services. We provide well-thought-out strategies and solutions to complex problems in tax and regulatory matters. Our service offerings are:

Invest India Services

- Invest India Study
- Inception And Incorporation Relate
- Incentives, Subsidies and Grant Service
- Start-Up India and MSME Services

Indirect Tax Services

- GST Services
- Representation and Litigation Support
- Corporate Training
- SEZ/EOU/STP Services
- Customs and International Trade
- GCC VAT

Other Services

- Corporate Secretarial Services
- Corporate & International Tax Services
- Certification & Attestation Services
- Financial Advisory Services
- Accounting Advisory Services
- RBI Services

www.dardaadvisors.com

da@dardaadvisors.com

Our Locations

Hyderabad
6-3-1086,5th Floor, Vista Grand Towers, Raj Bhavan Road, Somajiguda, Hyderabad – 500082, TS

Chennai
13, T.K. Mudali Street, Choolai, Chennai - 600112, Tamil Nadu

Delhi-NCR
N 93, Ground floor, Mayfield garden, Sector 51, Gurgaon, Haryana - 122018

Bhilwara
Moti Chambers, 62&63, Sancheti Colony, Pur Road. Bhilwara – 311001, Rajasthan

Disclaimer:

For private circulation and internal use only. The information contained herein is of general nature and not intended to address the circumstances of the particular individual or entity. The information in this document has been obtained or derived from sources believed by Darda Advisors LLP (DA) to be reliable but DA does not represent that this information is accurate or complete. Readers of this publication are advised to seek their own professional advice before taking any course of action or decision, for which they are entirely responsible, based on the contents of this publication. DA neither accepts nor assumes any responsibility or liability to any reader of this publication in respect of the information contained within it or for any decision's readers may take or decide not to or fail to take.