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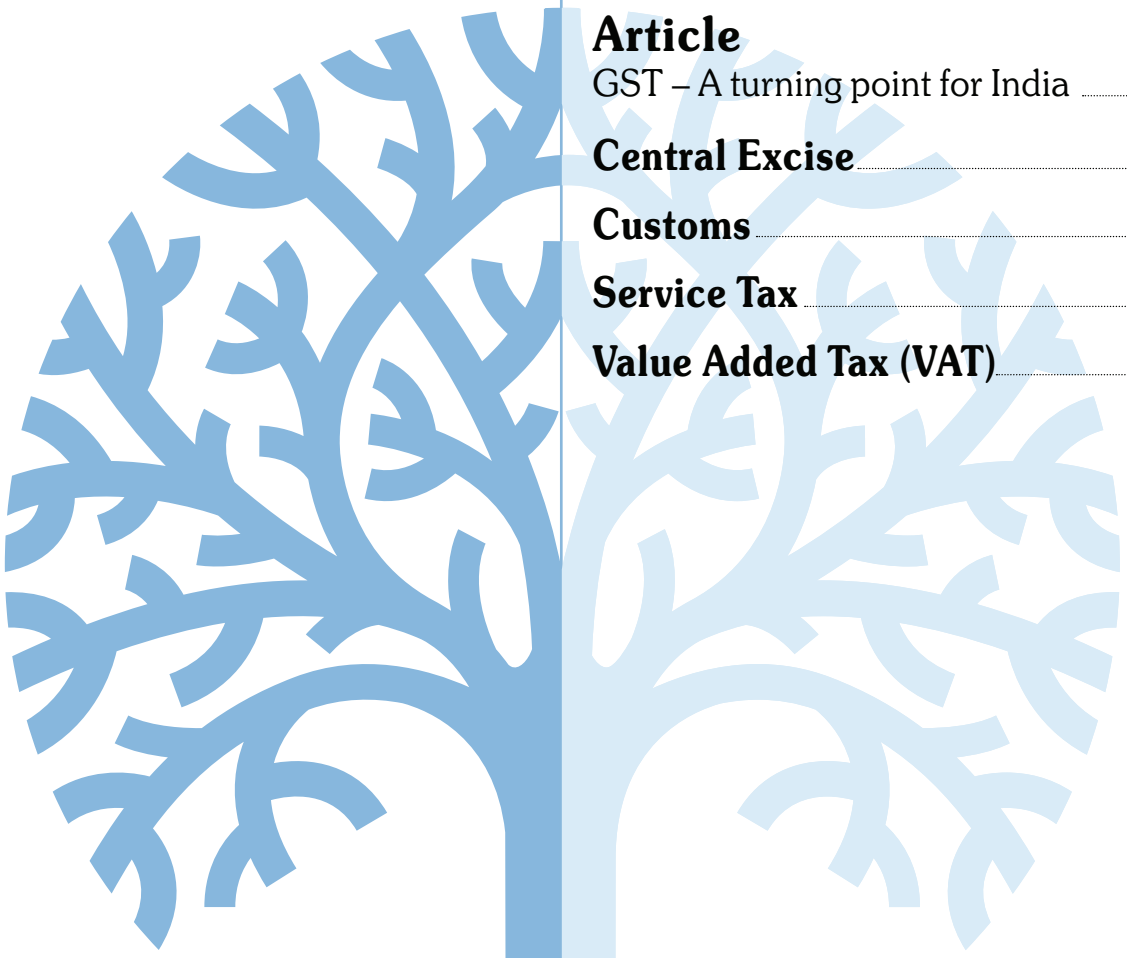

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Article

GST – A turning point for India

By **Iype Mathew**

India is now poised to launch the next generation reform on the indirect tax front. Fiscal policy experts and economists have confirmed that a comprehensive and broad based consumption tax on supply of goods and services, collected at each stage of value added within the supply chain, is the best method for levying and collecting indirect taxes. This momentous change is being heralded as GST in India. Goods & Services Tax or GST is a value added tax, the burden of which is ultimately borne by the final consumer. As of now hectic preparations are on to formulate and finalise the legal, procedural and institutional framework that will be required to operate, regulate and enforce the new levy including dispute resolution, and the setting-up of a comprehensive IT network, for capturing and sharing of data and information.

The dialogue and discussion around GST reform in India is now more than a decade old. Slowly and steadily a lot of ground has been covered in the positive direction. At every stage through this journey, it is the lack of political consensus that has stood in the way of faster implementation. Introducing GST, the mother of all tax reforms in India, is ultimately a political decision, which is possible only when the political support base builds up to the required level. We seem to be getting closer but yet not there. In such a scenario it may be worthwhile to take a closer look at the plus points of this method of levy and collection of tax on goods and services.

GST being a comprehensive multi-point taxation system extending upto the retail level, tax cascading is totally avoided. With multiplicity of indirect taxes removed and with the introduction of a common law, common return and common assessment procedure, GST brings about a national common market. Uniform administration and collective enforcement will result in proper compliance and lesser leakage of revenue. GST allows input tax credit on intermediate transaction between firms. Thus each business in the supply chain takes part in the process of controlling and collecting the tax and remitting the proportion of tax corresponding to its value addition. This feature of GST gives it its main economic characteristic - neutrality. In other words the right to full input tax credit at every stage in the supply chain, except the final consumer, ensures tax neutrality.

In India, Federal GST and State GST will operate in parallel and throughout the supply chain. As of today the cumulative effect of Excise and VAT on retail sale price is to the extent of 22% to 24%. Under GST the aggregate incidence of tax can be expected to be significantly lower. For the tax payers (assessees), with multiplicity of indirect taxes reduced, there is significant reduction in transaction time and compliance cost. With stability in the taxation regime coupled with neutrality as its essential character, pure

economics alone will drive business decisions in the future. GST being a comprehensive broad-based consumption tax on goods and services, collected at each stage of value addition in the supply chain, is expected to bring improved revenues to the governments, enhance international competitiveness of Indian goods and services and facilitate economic growth. Thus it can be seen that the benefits and advantages of GST as a broad-based consumption tax are many.

The law and procedure followed in India for levy of taxes on goods have undergone changes very frequently throughout the pre and post independence years. The steady progress made in industrialization and in the pattern of trade and commerce, created various opportunities for Union and State governments to introduce newer concepts in tax policy and practice, and the best practices followed in other countries have always influenced and guided these changes. An important principle of taxation universally followed is that governments do not pass-on the burden of the indirect taxes levied by them on goods and services beyond their respective jurisdictions. The present reservation in certain quarters against the introduction of GST are matters that hopefully will be ironed-out through discussion and dialogue and where necessary through some sacrifices. Governments are also expected to be accountable and responsive to their citizens in matters relating to taxation, especially when it is the main source of revenue.

The introduction of GST can truly be the turning point for India, its people and its future.

[The author is Director, Lakshmikumaran & Sridharan, New Delhi]

CENTRAL EXCISE

Notification & Circular

First Stage Dealer & Importers – Double registration not required: CBEC has issued Notification No. 30/2016-CE (NT), dated 28-6-2016 according to which those who are registered as first stage dealers are not required to register again as importer under Central Excise. Similarly, a person who is already registered as importer need not take registration as first stage dealer.

Excise duty on readymade garments – Clarifications: CBEC has clarified that where a retail outlet affixes MRP tag on the readymade garments, such retail outlet will not be liable to pay excise duty if the goods do not bear a brand name or are sold under a brand name; the MRP of the goods is less than Rs. 1,000; or where such goods are eligible for SSI exemption. CBEC Circular No. 1031/19/2016-CX, dated 14-6-2016 also clarifies that merely because the shop, from where readymade garments are sold, has a name, such readymade garments cannot be held as branded and become liable to excise duty.

Ratio Decidendi

No interest when Cenvat credit wrongly availed but not utilized: CESTAT Chennai has held that when there has been only availment and no utilization of the Cenvat credit and

when there is no loss to the Revenue, the question of demand of interest does not arise. Department's reliance on Supreme Court judgement in the case of *Ind-Swift Laboratories Ltd.* was rejected in this regard by the Tribunal observing that in the case of *T.V.Sundram Iyengar & Sons Ltd.* it was held by the Tribunal that while deciding the *Ind-Swift Laboratories* case the previous decision of the Supreme Court in the case of *Bombay Dyeing* was not brought to the notice of the Apex Court. The assessee had taken credit in the period September 2009 and reversed the same on 13-12-2010. [*Komatsu India Private Ltd.* v. *Commissioner* - Final Order No. 40878/2016, dated 3-6-2016, CESTAT Chennai]

Cenvat credit cannot be reduced on account of damages received from supplier of capital goods: CESTAT Kolkata has rejected the contention of the department that damage compensation given by the supplier of capital goods to the assessee will disentitle the latter from taking corresponding Cenvat credit. The Tribunal in this regard relied on CBEC Circular No. 877/15/2008-CX and observed that there was no evidence that the supplier of the capital goods had obtained any refund with respect to the duty paid on capital goods as indicated in the invoices on which Cenvat Credit was taken. [*Jindal (India) Limited* v. *Commissioner* - Order No. FO/A/75350/2016, dated 4-5-2016, CESTAT Kolkata]

De-registration when duty demand pending: There is no provision in Rule 9 of the Central Excise Rules, 2002 or Notification No. 35/2001-C.E. (N.T.) that in case any duty demand is pending against assessee his registration shall continue or he shall not be de-registered. CESTAT Mumbai while holding so observed that the only requirement is to file declaration in Annexure III Form and that was fulfilled by the assessee. It was noted that the assessee ceased to be a manufacturer and that there was no confirmed demand against them. Tribunal in this regard also took note of the fact that the premises was already sold and new company has been issued registration certificate of the same premises. [*Akasha Synotex Ltd.* v. *Commissioner* – Order dated 17-2-2016 in Appeal No. E/929/11, CESTAT Mumbai]

Refund - Absence of TR-6 Challan evidencing payment of duty is not fatal: CESTAT Mumbai has held that refund claim cannot be rejected merely because original TR 6 Challan was not available. The Tribunal in this regard observed that department is not required to sanction the refund claim by checking the original TR 6 Challan alone, instead it can verify whether the duty shown in such challan, has been actually credited in the government treasury. The matter was remanded for verification of duty payment. [*Oil and Natural Gas Corporation Ltd.* v. *Commissioner* - Appeal No. E/785/11, CESTAT Mumbai]

Demand - Limitation - Non disclosure when not mala fide: Non-disclosure of a fact for which there is no column in the records or in the returns, does not *ipso facto* lead to the conclusion that such non-disclosure was with mala fide intention. CESTAT Delhi in this regard observed that there was no legal

obligation on the part of the assessee to disclose a particular fact. Allowing the appeal, the Tribunal also noted that there were decisions in favour of the assessee during the relevant period, which came to be reversed only with the declaration of the law by the decision of the Larger Bench of the Tribunal and hence there was no malafide. [*Petropole India Ltd.* v. *Commissioner* – Final Order dated 18-5-2016 in Excise Appeal No. E/1701/2008-EX(DB), CESTAT Delhi]

Provisional assessment - Unjust enrichment in case of adjustment of excess paid duty with duty short paid: CESTAT Delhi has rejected the contention of the Revenue department that unjust enrichment has to be examined in case of adjustment of excess paid duty with duty short paid in case of finalization of provisional assessment. The Tribunal in this regard followed Karnataka High Court Order in the case of *Toyota Kirloskar Auto Parts Pvt. Ltd*. The Tribunal was hearing the matter for final disposal, consequent to the decision of the Larger Bench in the case of *Excel Rubber Ltd*. wherein the Larger Bench had held that before grant of adjustment it has to be ascertained whether amount is liable to be credited to the Consumer Welfare Fund. [*Sangam Spinners* v. *Commissioner* - Final Order Nos. 51928-51929/2016, dated 2-6-2016, CESTAT Delhi]

Valuation - Joint Plant Committee (JPC) charges, quantification of: CESTAT Kolkata has held that department is not right in asking assessee to provide certain information on production & clearances made or to calculate JPC levies from the figures available in the periodical RT-12 returns. It was held that if there was any short payment of JPC levies then JPC can ask the assessee to remit the same but department cannot calculate a figure to add to the assessable value on their own, based on RT-12 returns. [*Tata Steel Limited* v. *Commissioner* - Order No. FO/A/75402/16, dated 11-5-2016, CESTAT Kolkata]

Disposable syringe and needles are not parts - Exemption under Notification No. 10/2003-CE: CESTAT Delhi has held that disposable plastic syringes and disposable hypodermic needles will be eligible to exemption under Notification No. 10/2003-C.E. and that exclusion to parts and accessories, under said notification will not affect them. Revenue department's contention that since both goods cannot function separately they should be considered as parts and be excluded was rejected by the Tribunal, which also observed that both goods were identified for specific use in medical field. The Tribunal in this regard also held that mere attachment with another appliance for their functioning does not make them part of another appliance. It was held that needle and syringe are not part of a medical appliance, complementing each other. [*Commissioner* v. *Albert David Ltd.* – Final Order No. 51937/2016, dated 2-6-2016, CESTAT Delhi]

Dry concrete mixture is not classifiable as ready mix concrete: Relying on earlier decision in the case of *Unitech Prefab Ltd.*, CESTAT Delhi has held that dry concrete mixture is different from ready mix concrete which contains water

and the same is not classifiable as RMC. The Tribunal in this regard noted that while ready mix concrete does not require any further treatment and is supplied in special vehicles, dry mix concrete is not provided in the specifically designed transit mixture vehicles and there is no addition of water in it, being supplied in plastic bags. [*Mand Vally Minerals Ltd.* v. *Commissioner* – Final Order No. 56242/2013-EX(Br), dated 12-4-2016, CESTAT Delhi]

CUSTOMS

Notifications

Malaysian imports – Rate of duty on specified imports from Malaysia further reduced: Notification No. 53/2011-Cus., providing for exemption and reduced rate of duty on goods specified therein, has been amended to further reduce the effective rate of duty on specified goods imported from Malaysia. The new rates as specified by amending Notification No. 40/2016-Cus., dated 21-6-2016, for import under Preferential Trade Agreement, will come into effect from 30th of June, 2016.

Drawback on gold and silver jewellery/ articles increased: Central Board of Excise and Customs (CBEC) has increased specific All Industry Rates of Drawback for export of gold jewellery, silver jewellery and silver articles under Tariff Items 711301, 711302 and 711401. Exporters of these goods are now also required to declare that the goods are manufactured/exported without availing Cenvat facility for any of the inputs/ input services and without availing benefit of Excise Rule 18 or Rule 19(2). Circular No. 30/2016-Cus., dated 24-6-2016 has been issued in this regard to clarify the amendment made by Notification No. 90/2016-Cus. (N.T.), dated 24-6-2016 in drawback Notification No. 110/2015-Cus. (N.T.).

Milk and milk products from China – Import prohibition extended: Prohibition on import of milk and milk products, including chocolates and chocolate products and candies/ confectionary/ food preparations with milk or milk solids as an ingredient, from China has been extended for one more year, i.e., till 23-6-2017. DGFT Notification No. 12/2015-20, dated 24-6-2016 has been issued for this purpose.

Ratio Decidendi

SFIS - Transferability of goods imported under SFIS: Delhi High Court has held that Notification No. 91/2009-Cus. restricting transfer/sale of goods imported using the SFIS duty certificates/scrips, even where such goods satisfy the criteria for transferability under the FTP and HBP, is in violation of the FTDR Act, the FTR Rules as well as FTP 2004-2009 and FTP 2009-2014. The Court in this regard was of the view that in case of conflict between two government Ministries, view taken by the Ministry that is primarily responsible for the policy in question should prevail. [*Greatship (India) Ltd.* v. *Commissioner* – Judgment dated 23-5-2106 in W.P. (C) No. 1809/2016, Delhi High Court]

De-freezing of account on receipt of favourable order from CESTAT: Delhi High Court has held that the Department is not justified in continuing to keep the assessee's account frozen after assessee had succeeded before the CESTAT. The department had held the account frozen for nearly 5 months on the plea that it is still in the process of taking a decision on filing an appeal against the Order of CESTAT. [*Happy Overseas* v. *Commissioner* - 2016 TIOL 1050 HC DEL]

Date of release relevant and not date of import for purpose of reckoning standards: There was change in prescribed standard under Food Safety and Standard Act for aflatoxin in betel nuts, by notification dated 4-11-2015. The imports were made on 24-4-2015. Observing that right of import is always subject to the policy of India, the Kerala High Court, in the dispute held that the legitimate expectation of the importer would always be subject to the policy change of the State. It was held that if the law is changed as on date of release, the importer is bound by law on the release. [*Firdouse International Trading Co.* v. *Commissioner* – 2016-TIOL-901-HC-Kerala]

Refund of excess duty paid when assessment not challenged: The assessee on payment of extra duty sought for refund under Section 27 of the Customs Act. Commissioner (Appeals) rejected the refund on the ground that assesse did not challenge the assessment. The said order of Commissioner (Appeals) was challenged and Tribunal held that in the absence of any ground on merit that classification adopted by adjudicating authority was erroneous, the order of Commissioner (Appeals) was liable to be set aside. The adjudicating authority earlier had observed that the importer had paid duty in excess inasmuch as water dispensers imported by the assesse were not covered under MRP based valuation for CVD. [*Blue Star Ltd.* v. *Commissioner* - Final Order No. 40700/2016, dated 3-5-2016, CESTAT Chennai]

Self-navigating ocean-going vessel having crane fitted to it not classifiable a floating crane: Understanding of the Adjudicating Authority that vessel having a crane fitted to it would fall under floating cranes was found to be incorrect by the Tribunal while it observed that the vessel was a self-navigating ocean going vessel. CESTAT Mumbai in this regard took note of the certificate of class given by the Indian Register of Shipping indicating the vessel as sea going vessel and was of the view that sea going vessel means a vessel for which navigation is primary function and other activities are secondary. It was observed that the vessel was used for laying underwater pipes on the ocean sea bed which requires navigation from point to point. Classification of the vessel under Heading 8905 was hence rejected by the Tribunal while it observed that the vessel should be classified under Heading 8901 or 8906 of the Customs Tariff Act, 1975. [*L&T Sapura Shipping Pvt. Ltd.* v. *Commissioner* - 2016-TIOL-1519-CESTAT-MUM]

Refund claim in case of short shipment – Limitation under Section 27 applicable: CESTAT Mumbai has held that provisions of Section 27 of the Customs Act, 1962 relating to limitation for refund claim, will be applicable in

case of refund pursuant to short shipment also. Tribunal in this regard observed that only for the reason that the goods were not imported, the nature of the amount paid as duty will not stand altered and therefore for refund of such Customs duty provisions of Section 27 will be applicable. It was also held that there is no other provision for refund of Customs duty except under Section 27, therefore limitation was applicable. [*Rajasthan Hybrids Pvt. Ltd.* v. *Commissioner* – Order dated 25-4-2016 in Appeal No. C/694/2004, CESTAT Mumbai]

SERVICE TAX

Notifications

KKC not payable on invoices issued and services completed on or before 31-5-2016: Notification No. 35/2016-ST, dated 23-6-2016 has been issued to exempt taxable services from Krishi Kalyan Cess (KKC) in respect of which invoice has been issued on or before 31-5-2016 provided the provision of service has been completed on or before 31-5-2016.

Transportation of goods by a vessel from outside India – Exemption from service tax: Service tax is not payable on transportation of goods by a vessel from outside India upto customs station in India where invoice has been issued on or before 31-5-2016 and the import manifest / report has been delivered (as required under Section 30 of the Customs Act, 1962) on or before 31-5-2016. Notification No. 36/2016-ST, dated 23-6-2016 issued in this regard also requires the service provider or the recipient to produce a Customs certified copy of such import manifest or import report.

Ratio Decidendi

Departmental officers not authorised to conduct audit: The petitioners challenged the constitutional validity of Rule 5A(2) of the Service Tax Rules, 1994 as amended by the Service Tax (Third Amendment) Rules, 2014 which granted powers to departmental officers to conduct audit of service tax assessees. The High Court held that the word 'verify' used in Section 92(2)(k) of the Finance Act, 1994, cannot be construed to mean audit. Further, it was held that Rule 5A(2) as amended, to the extent that it authorises the officers of the Service Tax Department, the audit party deputed by a Commissioner or the CAG to seek production of the documents mentioned therein on demand, travels beyond the scope of power granted to the rule-making authority and is *ultra vires* the Finance Act to that extent. It also held that the circular and the CBEC Manual regarding conduct of audit by departmental officers are *ultra vires* the Finance Act. [*Mega Cabs Pvt Ltd* v. *UOI*, Judgement dated 3-6-2016 in WP (C) 5192/2015 and CM No. 9417/2015, Delhi High Court]

Branch office not liable under RCM when head office makes payment to third party for services used: The issue involved before the Court was whether the branch offices of appellant-foreign airline companies were liable to pay service tax under reverse charge mechanism on the payments made by the head office of the

appellant to various Computer Reservation System (CRS) companies for tickets issued to Indian passengers. Relying on the case of *British Airways* v. *Commissioner of Central Excise (ADJN), Delhi*, it was held that the appellants' branches in India cannot be said to be service recipients and hence, liability under reverse charge shall not be attracted at the hands of the appellants. [*Qatar Airways & Emirates* v. *CST*, Appeal No. ST/86596, Order dated 12-5-2016, CESTAT, Mumbai]

Salary paid to director not exigible to service tax: At issue was the taxability under reverse charge of the amount paid by the petitioner to a foreign service provider. Mumbai Bench of CESTAT held that the service provider was an employee of the petitioner company in the capacity of a director and the amounts so paid to him were in the nature of salary as was substantiated by the fact the Income tax department had treated the remuneration paid to the service provider as salary. The Tribunal further observed that the two branches of the Ministry of Finance cannot take different stand on the amount paid to the very same person and treat it differently. [*Rentworks India Ltd* v. *CCE,* Appeal No. ST/145/12-Mum, Order dated 15-4-2016, CESTAT, Mumbai]

Adjustment of excess tax paid in subsequent months instead of succeeding month, not improper: The assessee had paid service tax in excess in the month of May but it was detected only later and adjusted in the month of July. The department argued that the assessee had not intimated about the adjustment specifically though it was reflected in the ST 3 return and as per the provisions it should have adjusted the amount in the succeeding month. However, observing that as per the General Clauses Act, singular includes plural and a procedural lapse cannot be a reason to deny such benefit, the Tribunal set aside the impugned order. It held that Section 73(1) of the Finance Act, 1994 cannot be invoked for short payment in the month of July and if such service tax paid in excess was not allowed to be adjusted, the government would be unjustly enriched. [*Schwing Stetter (India) P Ltd* v. *CCE*, Final Order 40884/2016 dated 3-6-2016, CESTAT, Chennai]

Incidental receipt of incentives or volume discount not exigible to service tax: The question before the Advance Rulings Authority was to determine applicability of service tax on the two business models proposed to be followed by the applicant. It was held that in the first proposed business model where the applicant would be appointed by its clients i.e. the advertiser to provide services, for incidental receipt of incentives/volume discounts from media owner, it shall not be considered to be providing a service, as defined under the Finance Act, 1994, to the media owner and shall not be liable to service tax. In the other proposed business model, where the applicant would buy and sell the media inventory on its own account to the advertiser, it was held that incidental receipt of incentives/volume discounts from media would not be considered to be providing a service, since there was no contractual obligation between the media owner and the applicant. [*AKQA Media India P. Ltd.*, Ruling No. AAR/ST/11/2016 dated 22-4-2016, Authority for Advance Rulings]

VALUE ADDED TAX (VAT)

Notifications

Jammu and Kashmir VAT – Rate increase kept in abeyance: The Notification No. SRO 156 to 168, issued on 30-5-2016 and SRO-169 dated 30-5-2016 read with SRO 172 dated 31-5-2016, under the Jammu and Kashmir Value Added Tax Act, 2005, have been kept in abeyance by the Finance Department till further orders. Notification No. SRO 177, dated 1-6-2016 has been issued in this regard. It may be noted that the above set of notifications also include Notification No. SRO 161, dated 30-5-2016 wherein the rate of tax of goods falling under Schedule D-I was increased from 13.5% to 14.5%.

Haryana Amnesty Scheme, 2016 for dealers affected during reservation agitation: The Government of Haryana has notified a scheme in exercise of the powers conferred by Section 59A of the Haryana Value Added Tax Act, 2003 namely, the Haryana Amnesty Scheme, 2016 for dealers affected during reservation agitation in the month of February, 2016. Notification No. 16/ST-1/H.A.6/2003/S.59A/2016, dated 27-5-2016 issued for the purpose provides relief in respect of tax, interest, penalty or other dues payable under the Act, to such affected dealers, subject to such conditions and restrictions as specified therein.

Ratio Decidendi

Printed banners and hoardings not covered under Entry 71 of Third Schedule to Karnataka VAT: Karnataka High Court has held that printed hoardings and banners are not covered under Entry 71 of the Third Schedule of the Karnataka Value Added Tax 2003. Entry No. 71 covers printed material other than books meant for reading and certain specified stationary articles. Upholding the Order of the Advance Ruling Authority, the court was of the view that the Entry is always to be considered after reading it as a whole and it cannot be by segregating a few words of the entry and that reading of the entry shows that the printed material has to be on the stationery paper.

It was held that if the contention of the appellant, that all printing materials are included in the Entry irrespective of the material on which the printing is made, is accepted, the resultant effect would be that the other entries would be redundant (For example, printed garments, printed sarees, etc.). The court was of the view that even if the meaning understood in commercial parlance is considered, then also, the items which are included in Entry No.71 cannot encompass the printed banners and hoardings. Earlier the assessee had approached the Advance Ruling Authority to clarify that whether the products of the appellant (viz. hoardings and banners) are covered under Entry No.71 of Third Schedule of Karnataka Value Added Tax, 2003 and thus, chargeable to VAT at the rate of 5.5%. [*Repromen Offset Printers Pvt. Ltd.* v. *State of Karnataka* - 2016-VIL-285-KAR].

Customs department auctioning confiscated goods is 'dealer' and liable to tax: The issue in the instant case was the applicability of sales tax on goods confiscated by the Customs Department on import in contravention of the Customs laws and subsequently sold by public auction or through the N.C.C.F/ or other co-operative agencies. It was argued on behalf of the petitioner-Customs department that the goods sold were property of the Union of India and, therefore, exempted from State taxes in terms of Article 285 of the Constitution of India.

Article 285 of the Constitution of India bars the State to levy tax on the property of Union of India, whereas Article 289 of the Constitution of India bars the Union of India to levy tax on the property and income of the State. The Patna High Court relying on the decision of the Apex Court in *Collector of Customs* v. *State of West Bengal* [(1999) 1 SCC 192] and taking note of various decisions in respect of Article 289, held that the petitioner was a dealer under Section 2(e) of the Bihar Finance Act, 1981 and thus liable to pay Sales tax. [*Customs Department* v. *State of Bihar* - TS-227-HC-2016(PAT)-VAT]

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