TAX CONNECT
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TAX CONNECT

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EDITORIAL

Friends,

The GST Council would meet on 17th October to decide on the all important GST Rate. Before that, in its monetary policy statement, The RBI has said an 18% GST rate would not have any material impact on retail inflation. The RBI's key lending rate was slashed by 25 basis points this week in the bi-monthly monetary policy review. It also said that retail inflation is expected to be contained at around 5% till March 2017 and the country's GDP growth estimate is expected for this fiscal at 7.6%.

Assesses should be ready to pay user charges for use of GSTN. The government has decided that an 'assessee-based user fee' model would be made up for funding of operating costs of Goods and Services Tax Network (GSTN).

The Budget 2017-18 would be presented this time on 1st February 2017. In this respect, The Ministry of Finance vide F.No.334/12/2016-TRU has invited Suggestions from the Industry and Trade Associations for Budget 2017-18 regarding changes in direct and indirect taxes. The suggestions could be emailed, in respect of Indirect Taxes budgetcbec@nic.in and Direct Tax to ustpl3@nic.in .

Now, an update about the present taxes -

In Central Excise and Service Tax, guidelines has been issued for arrest for offences punishable under the Finance Act and Central Excise Act.

Further, monetary limits for adjudication of show cause notice has been revised for Central Excise and Service Tax Officers.

In Customs, exchange rate of foreign currencies into Rupee & vice versa has been revised. Also, Basic customs duty of 40% on ghee, butter and butter oil has been retained up to 31.03.2017.

In Income-Tax, Income Computation And Disclosure Standards (ICDS) Notified In 2015 has been rescinded and New ICDS has been notified effective From AY 2017-18.

In VAT,

In Andhra Pradesh, the assessing officers have been instructed to issue Show Cause Notices for disallowing ITC claims, proposing tax on suppressed sales and deemed sale on suppressed purchases etc.

In Bihar, the TDS rate for Works Contractors has been increased from 5% to 8% w.e.f. 28.09.2016.

Just to reiterate that we remain available over a telecom or e-mail.

Truly Yours

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SYNOPSIS

GOODS & SERVICE TAX (GST)

SOME KEY POINTS IN GST REGISTRATION

Obtaining Registration is the first step for transition to GST.

- All existing dealers registered with any of the current laws (VAT/Excise/Service Tax) will need to register under GST by default.

- For new dealers, the registration requirements are as follows:

  For dealers in North East India –

  - Liability to register arises: when the aggregate turnover crosses Rs 9 lacs

  - Liability to payment arises: when the aggregate turnover crosses Rs 10 lacs

  For dealers in Rest of India –

  - Liability to register arises: when the aggregate turnover crosses Rs 19 lacs

  - Liability to payment arises: when the aggregate turnover crosses Rs 20 lacs

  A lower quantum has been set for registration to ensure that once the dealer crosses the specified quantum for payment of GST, he is already registered under GST and is eligible to claim input tax credit.

  The **aggregate turnover here means** aggregate of **pan-India turnover** including value of non-taxable, exempt and export supplies of a business entity.

- The following categories of suppliers need to mandatorily register irrespective of turnover:

  - Persons making interstate supply

  - Non-resident taxable persons

  - Persons acting as agent/otherwise for other registered taxable persons

  - Input Service Distributor

  - E-commerce operators

  - Service aggregator

  - Persons responsible to deduct TDS

  - Persons liable to pay tax under reverse charge

- **Registration Flow**

  - Existing dealers registered with any of the current laws will be allotted with a **provisional certificate of registration** in **Form GST REG-21.**

  - Dealers shall **submit details** and documents as per **Form GST REG-20** within 6 months in the GST Portal

  - **Final registration certificate** will be issued in **Form GST REG-06.**

  - If the details submitted are not satisfactory, a **show cause notice will be issued in Form GST REG-23**. And if the show cause hearing is not successful, the provisional registration allotted in Form GST REG-21 will be vide an **order in Form GST REG-22.**

  - If a taxable person is not required to register under GST, but was previously registered (Central and State law), he has an option to **cancel the provisional registration issued by submitting the Form GST REG-24.**

TAX CALENDAR

Due date	Compliances from 9th Oct, 2016 to 15th Oct, 2016	State/Region
10th Oct, 2016	Deposit of WCT of previous month (VAT Act)	Chhattisgarh, Madhya Pradesh, West Bengal, Nagaland, Meghalaya, Manipur, Assam, Mizoram, Arunachal Pradesh
	Issuance of monthly/quarterly WCT certificate (VAT Act)	Madhya Pradesh
	Deposit of Ptax of previous month (Commercial Tax Act)	Andhra Pradesh , Madhya Pradesh
14th Oct, 2016	Deposit of VAT of previous month (VAT Act)	Rajasthan
	Filing of monthly/quarterly WCT return (VAT Act)	Odisha
	Deposit of Entry tax of previous month (Entry Tax Act)	Rajasthan
15th Oct, 2016	Deposit of VAT of previous month (VAT Act)	Bihar, Jharkhand, Sikkim, Kerala Haryana (if Tax> Rs. 1 lac), Karnataka (Quarterly, if total turnover of previous year is less than Rs. 25 lacs)
	Filing of monthly/quarterly VAT return (VAT Act)	Kerala (Monthly, Annual tax if> 10 lacs) Karnataka (Quarterly, if total turnover of previous year is less than Rs. 25 lacs)
	Deposit of WCT of previous month (VAT Act)	Bihar, Chandigarh, Delhi, Haryana Jharkhand, Punjab, Rajasthan Himachal Pradesh
	Filing of monthly/quarterly WCT return (VAT Act)	Punjab Kerala
	Issuance of monthly/quarterly WCT certificate (VAT Act)	Punjab, Chandigarh Goa, Haryana, Jharkhand, Himachal Pradesh
	PF deposit of previous month (EPF Act)	All India
	Deposit of Ptax of previous month (Commercial Tax Act)	Sikkim, Gujarat, Jharkhand
	Deposit of Entry tax of previous month (Entry Tax Act)	Bihar, Jharkhand

SERVICE TAX

NOTIFICATIONS/CIRCULARS

REVISION IN MONETARY LIMIT OF ADJUDICATION BY OFFICERS UNDER SECTION 83A

OUR COMMENTS: The CBEC, Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 44/2016 – Service Tax dated 28.09.2016** has amended **notification No. 30/2005 - Service Tax, dated 10.08.2005** and increased the limits of adjudication power of officers u/s 83A as follows:

Sr. No	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice issued under the Finance Act 1994.
1	Superintendent	< Rs. 10 lacs (Earlier < Rs. 1 lac)
2	Assistant Commissioner Or Deputy Commissioner	< Rs. 50 lacs (Earlier < Rs. 5 lacs)
3	Joint Commissioner or Additional Commissioner	Rs. 50 lacs-2 crore (Earlier Rs. 5 lacs-50 lacs)
4	Commissioner	Without limit

NON-LEVY OF SERVICE TAX ON TRANSPORTATION, BY EDUCATIONAL INSTITUTIONS TO STUDENTS, FACULTY AND STAFF

OUR COMMENTS: The CBEC, Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 45/2016 – Service Tax dated 30.09.2016** has directed that the service of transportation, by educational institutions as defined in section 66D(1) of the Finance Act, 199 to students, faculty and staff of such institutions in the period 01.04.2013 to 10.07.2014 shall not be required to be paid.

As per a generally prevalent practice, service tax was not paid on these taxable services in the said period.

GUIDELINES FOR ARREST FOR OFFENCES PUNISHABLE UNDER THE FINANCE ACT AND CENTRAL EXCISE ACT

OUR COMMENTS: The CBEC, Dept. of Revenue, Ministry of Finance, Government of India vide **Circular No 201/11/2016-Service Tax dated 30.09.2016** has reiterated on the factors which must invariably be kept in mind before arresting a person.

The power of arrest in Service Tax is available only if a person collects any amount as service tax but fails to pay that amount to the Central Government beyond the period of 6 months from the due date and the amount exceeds Rs. 2 crore.

The department has indicated the following factors which must be kept in mind before arresting a person.

- Collection of an amount as service tax should be clear and self-evident from the invoices, bills, contracts, etc.
- Amount should exceed Rs. 2 crore.
- The ST-3 return filed by the assessee should be available.
- Month wise abstract of the invoice numbers, due date of payment of service tax and date when the 6 month period was completed must be kept ready.
- If the offender is likely to hamper the course of further investigation by his unrestricted movement and tamper with evidence or intimidate or influence witnesses then the decision to arrest can be made.
- However, if he is assisting in the investigation and has deposited at least half of the evaded tax, then he may not be arrested.
- The Guidelines issued vide Board **Circular F.No. 137/47/2013-Service Tax dated 17.09.2013** may be referred to.
- Transitional provisions as prescribed in para 11 of the Circular No. 1009/16/2015-CX dated 23.10.2015 shall apply mutatis-mutandis.

CENTRAL EXCISE

NOTIFICATIONS/CIRCULARS

APPOINTMENT OF OFFICERS OF CENTRAL EXCISE WORKING IN AUDIT FORMATIONS FOR AUDIT, ISSUE OF SHOW CAUSE NOTICE AND ADJUDICATION

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 47/2016 - Central Excise (N.T.) dated 28.09.2016** has amended notification No.30/2014-Central Excise (N.T.) dated 14.10.2014.

As per the earlier notification, Officers of Central excise working in Audit Formations were appointed and invested with powers of Central Excise Officers for the purpose of Audit and issue of Show Cause Notice. As per the amended notification, the appointment is applicable for the purpose of adjudication as well.

REVISION IN MONETARY LIMITS FOR ADJUDICATION OF SHOW CAUSE NOTICE IN CENTRAL EXCISE AND SERVICE TAX

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Circular No. 1049/37/2016-CX dated 29.09.2016** has revised monetary Limits for adjudication of Show Cause Notice in Central Excise and Service Tax:

Sr. No	Central Excise Officer	Amount of service tax or CENVAT credit specified in a notice issued under the Finance Act 1994.
1	Superintendent	< Rs. 10 lacs (Earlier < Rs. 1 lac)
2	Assistant Commissioner Or Deputy Commissioner	Rs 10 lacs - Rs. 50 lacs (Earlier < Rs. 5 lacs)
3	Joint Commissioner or Additional Commissioner	Rs. 50 lacs - 2 crores (Earlier Rs. 5 lacs-50 lacs)
4	Commissioner	Cases exceeding Rs. 2 crores

- Cases involving taxability, classification, valuation and extended period of limitation shall not be adjudicated by Superintendents but the Deputy Commissioner/ Assistant Commissioner
- The above monetary limits shall not apply to following cases:
  - cases of refund (including rebate) u/s 11B of the Central Excise Act and u/s 83 of the Finance Act shall be adjudicated by the Deputy Commissioner/ Assistant Commissioner without any monetary limit.
  - cases mentioned at Sl. No. (a) and (d) under the first proviso to Section 35B(1) of the Central Excise Act, 1944 shall be adjudicated in the specified manner.
- Show Cause Notices involving the same issue shall be adjudicated by the authority competent to decide the case involving the highest amount of duty.
- Every adjudicating authority of Central Excise and Service Tax in the field shall endeavour to adjudicate 100 cases in a year.
- The Service Tax cases shall be earmarked to Commissioners of Central Excise and Commissioners (Audit) of Central Excise depending upon the pendency level in the zones.
- Once the Show Cause Notices pending for adjudication are re-distributed and re-asssigned, the pending cases are to be disposed by 31.03.2017.

CUSTOMS

NOTIFICATIONS/CIRCULARS

REVISION OF EXCHANGE RATE OF FOREIGN CURRENCIES INTO RUPEE & VICE VERSA

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 124/2016-Customs (N.T.) dated 06.10.2016 & in supersession of Notification No. 121/2016-Customs (N.T.) dated 15.09.2016** has **revised the exchange rate of foreign currencies** specified in col.(2) of each of **Schedule I** and **Schedule II** annexed hereto, into Indian currency or vice versa, w.e.f. **07.10.2016** to be the rate mentioned against it in the corresponding entry in column (3) thereof, for the purpose of the said section, relating to imported and export goods.

SCHEDULE-I

Sl. No	Foreign Currency	Rate of exchange of one unit of foreign currency equivalent to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Australian Dollar	51.60	49.70
2.	Bahrain Dinar	183.00	170.75
3.	Canadian Dollar	51.30	49.75
4.	Danish Kroner	10.20	9.85
5.	EURO	75.90	73.35
6.	Hong Kong Dollar	8.70	8.45
7.	Kuwait Dinar	228.35	213.65
8.	New Zealand Dollar	48.60	46.90
9.	Norwegian Kroner	8.45	8.15
10.	Pound Sterling	86.20	83.40
11.	Singapore Dollar	49.45	47.85
12.	South African Rand	5.00	4.70
13.	Saudi Arabian Riyal	18.35	17.20
14.	Swedish Kroner	7.90	7.60
15.	Swiss Franc	69.55	67.15
16.	UAE Dirham	18.75	17.55
17.	US Dollar	67.50	65.80
18.	Chinese Yuan	10.15	9.80

SCHEDULE-II

Sl. No	Foreign Currency	Rate of exchange of 100 units of foreign currency equv. to Indian rupees	
(1)	(2)	(3)	
		(a)	(b)
		(For Imported Goods)	(For Export Goods)
1.	Japanese Yen	65.55	63.30
2.	Kenya Shilling	68.05	63.60

FIXATION OF TV OF EDIBLE OIL, BRASS, POPPY SEED, ARECA NUT, GOLD AND SLIVER

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 123/2016-Customs (N.T.) dated 30.09.2016 respectively** has amended **Notification No.36/2001-Customs, dated 03.08.2001** and fixed tariff value of edible oil, brass, poppy seed, areca nut, gold and silver by substituting tables, TABLE – 1, TABLE – 2 and TABLE – 3.

BASIC CUSTOMS DUTY OF 40% ON GHEE, BUTTER AND BUTTER OIL RETAINED BEYOND 30.09.2016 UP TO 31.03.2017

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 53/2016-Customs dated 29.09.2016 respectively** has amended **Notification No.12/2012-Customs, dated 17.03.2012** and has retained the basic customs duty on ghee, butter and butter oil at 40% beyond 30.09.2016, for a further period up to 31.03.2017.

NOTIFICATIONS & CIRCULARS

NOTIFICATION OF DISTRICTS OF ANDHRA PRADESH AS BACKWARD AREAS U/S 32(1) AND 32AD(1)

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India vide **Notification No. 85/2016 dated 28.09.2016** has notified notifies the following districts of Andhra Pradesh as backward areas U/s 32(1) and 32AD(1):-

1. Anantapur 2. Chittoor 3. Cuddapah 4. Kurnool

5. Srikakulam 6. Vishakhapatnam 7. Vizianagaram.

INCOME COMPUTATION AND DISCLOSURE STANDARDS (ICDS) NOTIFIED IN 2015 HAS BEEN RESCINDED AND NEW ICDS HAS BEEN NOTIFIED EFFECTIVE FROM AY 2017-18

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India

vide **Notification No. 86/2016 dated 29.09.2016** has rescinded ICDS notified vide notification number S.O. 892(E) dated the 31st March, 2015.

And,

vide **Notification No. 87/2016 dated 29.09.2016** has notified new ICDS to be followed by all assessees (other than an individual or a HUF who is not required to get previous year's accounts audited as per section 44AB) following the mercantile system of accounting, for computation of income chargeable to income-tax under the head "Profits and gains of business or profession" or "Income from other sources" w.e.f AY 2017-18 onwards

The new standards have been specified in the Annexure to this notification.

INCOME-TAX (23RD AMENDMENT) RULES, 2016

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India **NOTIFICATION No. 88/2016 dated 29.09.2016** has made Income-tax (23rd Amendment) Rules, 2016 by amending The Income-tax Rules, 1962.

The amendment has been made in Appendix II , in Form No. 3CD, Part-B, clause 13(d) with respect to ICDS.

The readers may refer the notification for details.

INCOME-TAX (24TH AMENDMENT) RULES, 2016 WITH RESPECT TO EXPENDITURE FOR OBTAINING RIGHT TO USE SPECTRUM FOR TELECOMMUNICATION SERVICES

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India **NOTIFICATION No. 89/2016 dated 04.10.2016** has made Income-tax (24th Amendment) Rules, 2016 by inserting a new rule "6A.Expenditure for obtaining right to use spectrum for telecommunication services" after Rule 6 in the Income-tax Rules, 1962.

The readers may refer the notification for details.

INCOME-TAX (25TH AMENDMENT) RULES, 2016

OUR COMMENTS: The CBDT, Department of Revenue, Ministry of Finance, Government of India **NOTIFICATION No. 90/2016 dated 05.10.2016** has made Income-tax (25th Amendment) Rules, 2016.

A new Rule 129 has been inserted vide which application u/s 270AA to grant immunity from imposition of penalty u/s270A and from initiation of proceedings u/s 276C or 276CC shall be made in Form No.68.

Further, in Appendix-II, after Form No.67, Form 68 has been inserted.

STATE TAXES

ANDHRA PRADESH

SHOW CAUSE NOTICES TO BE GENERATED DISALLOWING ITC CLAIMS FOR MISMATCHES BETWEEN THE INVOICES UPLOADED BY THE SELLERS AND PURCHASERS

OUR COMMENTS The Commercial Taxes Department, Government of Andhra Pradesh, vide **CIRCULAR-1 on Invoice mismatch reports dated 04.10.2016** has instructed the assessing authorities to issue Show Cause Notices for disallowing ITC claims, proposing tax on suppressed sales and deemed sale on suppressed purchases etc.

The readers may refer the notification for details.

BIHAR

TDS RATE FOR WORKS CONTRACTORS CHANGED FROM 5% TO 8%

OUR COMMENTS The Commercial Taxes Department, Government of Bihar, vide **S.O. 244 dated 28.09.2016** has increased the rate for advance deduction of tax from Works Contractors from 5% to 8% w.e.f. 28.09.2016.

AMENDMENT IN BVAT SCHEDULE-III

OUR COMMENTS The Commercial Taxes Department, Government of Bihar, vide **S.O. 246 dated 28.09.2016** has made amendments in VAT Schedule III w.e.f. 28.09.2016.

The readers may refer the notification for details.

MAHARASHTRA

DUE DATE FOR FILING REFUND APPLICATION FOR FY 2014-15 EXTENDED TO 08.10.2016

OUR COMMENTS The Commissioner of Sales Tax, Government of Maharashtra, vide **Trade Cir. No. 30T of 2016 dated 1.10.2016** has extended the due date for submission of refund application in Form e-501 u/s 51 of MVAT Act, 2002 for the period 2014-15 from 30.09.2016 to 08.10.216. This is done since, the facility of uploading e-501 was not available on system from 28.09.2016 to 30.09.2016.

TIME LIMIT UNDER SETTLEMENT ACT, 2016 EXTENDED TO 15.11.2016

OUR COMMENTS To avail the benefits under The Maharashtra Settlement of Arrears in Disputes Act, 2016, the applicant was required to fulfil obligations such as submission of appeal, it's withdrawal, payment of requisite amount and submission of application in Form-1 on or before 30th September 2016.

However, since the Maharashtra Ordinance No. XXIV of 2016 is promulgated on 30th September 2016, the Commissioner of Sales Tax, Government of Maharashtra, vide **Trade Cir. No. 31T of 2016 dated 1.10.2016 has extended the** time limit for the purposes of Settlement Act from 30th September 2016 to 15th November 2016.

JHARKHAND

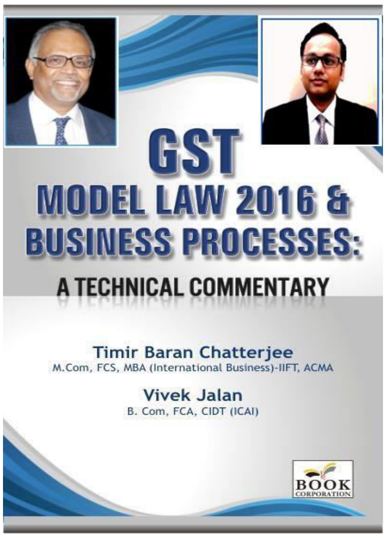
CHANGE IN QUANTUM FOR INCIDENCE OF TAX

OUR COMMENTS The Commercial Taxes Department, Government of Jharkhand vide Notification NO. S.O.90 dated 29.09.2016 has changed the quantum of incidence of tax as follows:

-For business of execution of work contract and leasing: Quantum changed from Rs 25,000 to Rs 1 lac

-For dealers other than importer of goods for sale in the State on his own or on behalf of his principal or Manufacturer or producer of goods: Quantum changed from Rs 5 lacs to Rs 10 lacs.

IN STANDS - GST: MODEL LAW 2016 & BUSINESS PROCESSES : A TECHNICAL COMMENTARY



ABOUT THE BOOK: GST Bill is going to be passed in July 2016 and GST is expected to go live from 1st April 2017! In this backdrop, as our initiative to get GST READY, we have launched this publication. This books provides an insight into the following –

1. Procedural provisions under The Model GST Law 2016
2. Glimpse of the Model GST Law 2016
3. Model GST Law 2016
4. GST Valuation (Determination of The Value of Supply of Goods and Services) Rules, 2016
5. The Integrated Goods and Services Tax Act, 2016
6. GST Registration Process
7. GST Return Process
8. GST Payment Process
9. GST Refund Process
10. Eco system for GST and GST Suvidha Provider

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BOOK EXCLUSIVELY ON WORKS CONTRACT (SERVICE TAX AND VAT)

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Works Contract has been one of the most complex and litigation prone areas in Indirect Taxes. However with good understanding of all the provisions under Service Tax & VAT which hit Works Contracts & proper planning, Trade & Industry can not only avoid litigation but can also save around 5% - 10% on indirect taxes which by no means is an ordinary saving in the competitive market. For Trade & Industry, the problems on the subject have been many. Over the last few years we have received queries and replied to the issues at various forums.

Vide this publication, we have made an attempt to cover in detail all issues related to **Service Tax:** Valuation, Point of Taxation, Place of Taxation, Abatement, Reverse Charge, Input Tax Credit Mechanism & **VAT**: Contractual Transfer Price, Modes of Valuation, WIP, STDS as well as **GST** . We have also focused on the issues faced by various sectors on account of Works Contract.

This book is divided into Seven Parts covering several broad areas. Each area has the provisions directly from the Statue in the beginning and detailed discussions on the provisions in the form of questions and answers thereafter. Since litigations on the subject have been manifold, we have also covered judicial pronouncements extensively.

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