TAX CONNECT
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TAX CONNECT

Knowledge Partner:

The Bengal Chamber of Commerce & Industry

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THE BENGAL CHAMBER

INCOME TAX

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SERVICE TAX

STATE TAXES

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EDITORIAL

Friends,

The Union Budget 2017 is finally coming on 1st February 2017. In the backdrop of demonetization, this budget is mainly preceded with expectations of big relief by individual taxpayers, to strengthen their purchasing power. Now this relief can come in various forms like the following –

1. Increase in basic exemption limit from the existing limit of Rs 2.5 lakh to anywhere between Rs 3.5 lakh to 4 lakh.
2. Rationalization of tax slabs.
3. Upward revision of limit under Section 80C from Rs 1.5 lakh to around Rs 2.5 lakh.
4. Revision of limit for interest on housing loan from Rs 2 lakh for interest to Rs 3 lakh.
5. Increase in deduction on interest income from Rs 10,000 to Rs 25,000.

Corporates are also seeking a reduction in corporate tax rates. While corporate tax rates have fallen globally in the last ten years, in India it has averaged 35% in the last two decades, making India one of the highest tax regimes. Single taxation at a uniform rate would be crucial to attract investments in the economy. India Inc would also want a favorable business climate for the SME sector that employs 40 % of India's work force.

A clear road map for the implementation of GST is eagerly awaited. The announcement of the final date for Implementation of GST could be a game changer. The industry need clarity sooner than later as it will take atleast 3 months time to get ready for GST.

It is for the first time that rail budget would be merged with general budget and going by the recent developments massive investment in rail infrastructure is expected. The rail behemoth indeed needs a revamp.

Our Budget Commentary and Analysis will be out on 2nd February at 9 AM in the market. One may pre-book a Copy with our publisher: Book Corporation.

Now coming to the present taxes,

In Service Tax, Supreme Court has held that in a works contract, the assessee is liable to pay service tax only on the service component and not including the value of the materials/goods.

In Income Tax, additional bodies Specified for Section 10(46) Of The Income-Tax Act, 1961

Also, Ncdex Investor (Client) Protection Fund Trust Specified For Section 10(23EC)`

In Central Excise, it has been held that Commission paid on sales becomes part of sales promotion resulting in increased manufacturing activity, hence, cenvat credit of service tax paid on the commission paid to agents is allowed.

In Customs, Government has come up with Presidential Award of Appreciation Certificate to the officers of the Customs & Central Excise on the eve of Republic Day, 2017.

Also, Meity have relaxed the import conditions of point of sale (POS) terminal devices and cells/ batteries fitted in thes0030.

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

Truly Yours

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SYNOPSIS

GOODS & SERVICE TAX (GST)

GST HURDELS

The dual control issue in GST implementation was resolved by setting the threshold limit to share control on pre-determined percentages as follows:

Dealers with turnover of up to Rs. 1.5 crore: Control by the Centre and States shall be in the ratio of 90:10.

Dealers with turnover of more than Rs. 1.5 crore, Control shall be equal.

The GSt Council also decided to give States the power to levy tax on economic activity within 12 nautical miles of territorial waters.

Still, there are multiple challenges to meeting the next target for GST from 01.07.2017.:

- The Indian Revenue Services (IRS) have red-flagged the "haste" in GST implementation and have raised serious concerns over some of the decisions of GST Council.

- The percentage formula worked out for control between the Centre and States might lead to litigation, hit GDP and tax colletions.

- The All India Asscoiation of Group B Central Excise Gazetted Executive Officers claiming support of about 50,000 employees woring with CBEC has recently opposed these decisions by GST council.

- **Control** for GST purposes means managing assessments, collecting tax payments, issue of notices, scrutiny, audit and other administrative compliances that the law envisages. The need to control arises because the Centre and the States will share a piece of all the taxes. Hence, both will need to to watch over their wards.

  However, multiple questions arise on the control percentage formula:

  - Basis of percentage formula: Parameters such as turnover and taxes paid.

  - Will the entire population of taxpayers in the 10 per cent and 50 per cent be chosen or only a sub-set of them?

  - Would both the Governments trespass on each other's areas?

  - Will there be any rotation between the control with Centre and States?

- The taxpayers have got used to their present set of officers and appellate authorities. Fresh set of officers is going to increase their compliance costs and levels of discomfort.

If the July target is missed, the Government still has time till September to make GST a reality.

TAX CALENDAR

Due date	COMPLIANCES FROM 29th Jan, 2017 to 04th Feb, 2017	Region/State
30th Jan, 2017	Deposit of VAT of previous month (VAT Act)	Punjab (if payment otherwise than by cheque), Chandigarh Tripura, Himachal Pradesh, Madhya Pradesh Goa & Haryana (if Tax < Rs. 1 lac), Chattisgarh
	Filing of monthly/quarterly VAT return (VAT Act)	Chandigarh, Chattisgarh, Punjab (if payment otherwise than by cheque), Himachal Pradesh, Madhya Pradesh, Goa
	Deposit of WCT of previous month (VAT Act)	Goa (Monthly, if Tax< Rs. 1 lac))
	Filing of monthly/quarterly WCT return (VAT Act)	Rajasthan, Chhattisgarh, Gujarat, Himachal Pradesh, Goa
	Issuance of WCT certificate (VAT Act)	Rajasthan
	Deposit of Entry tax of previous month (Entry Tax Act)	Goa, Maharashtra (if unregistered)
	Issue of TDS/TCS Certificate for 3rd quarter (Other Than Salary) , Income Tax Act	All India
31st Jan, 2017	Deposit of VAT of previous month (VAT Act)	Mizoram, Jammu & Kashmir
	Filing of monthly/quarterly/annual VAT return (VAT Act)	Bihar, Haryana, West Bengal, Jammu & Kashmir , Mizoram, Nagaland, Sikkim, Tripura, Madhya Pradesh, Uttar Pradesh, Meghalaya
	VAT Audit (VAT Act)	Bihar (for assessees other than companies), Madhya Pradesh
	Deposit of WCT (VAT Act)	Jammu & Kashmir
	Filing of monthly/quarterly WCT return (VAT Act)	Bihar, Chandigarh, Haryana, Jammu & Kashmir, Tamil Nadu
	Issuance of WCT certificate (VAT Act)	Assam, Gujarat, Kerala, Jammu & Kashmir
	Deposit of P tax of previous month (Commercial Tax Act)	Maharashtra
	Deposit of Entry tax of previous month (Entry Tax Act)	Assam
	Filing of TDS/TCS return for 2nd quarter (Income Tax Act)	All India

COURT DECISIONS

SAFETY RETREADING COMPANY (P) LTD. VERSUS COMMISSIONER OF CENTRAL EXCISE, SALEM, M/S TYRESOLES INDIA PRIVATE LMITED VERSUS THE COMMISSIONER OF CENTRAL EXCISE, GOA AND M/S LAXMI TYRES VERSUS COMMISSIONER OF CENTRAL EXCISE, PUNE [SUPREME COURT]

Brief: In a works contract, the assessee is liable to pay service tax only on the service component and not including the value of the materials/goods.

OUR COMMENTS: In the above case, the issue is whether in a contract for retreading of tyres, service tax is leviable on the total amount charged for retreading including the value of the materials/goods that have been used and sold in the execution of the contract.

Here, Supreme Court has observed the following:

- **'taxable service'** contained in Section 65(105)(zzg) of the Finance Act, 1994 has been defined as "any service provided to a customer, by any person in relation to maintenance or repair"

- **"maintenance or repair"** is defined by Section 65(64) as:

(i) any person under a contract or an agreement; or
(ii) a manufacturer or any person authorized by him, in relation to,--

(a) management of properties, whether immovable or not;

(b) maintenance or repair of properties, whether immovable or not; or

(c) maintenance or repair including reconditioning or restoration, or servicing of any goods, excluding a motor vehicle;"

Section 67 of the aforesaid Act deals with valuation of taxable services and specifically mentions that the same does not include the cost of parts or other material, if any, sold to the customer during the course of providing maintenance or repair service.

- There is a government notification bearing No.12/2003-ST dated 20th June, 2003 and a CBEC circular dated 7th April, 2004 dealing with the instant matter which may also be noticed and extracted below:

Notification No.12/2013-ST dated 2 0 t h June, 2003.

Valuation (Service Tax) – Goods and materials sold by service provider to recipient of service – Value thereof, exempted.

CBEC Circular dated 7 t h April, 2004

The exemption is available only if the service provider maintains the records showing the material consumed/sold while providing the taxable service. The value of such material should also be indicated on the bill/invoice issued in respect of the taxable service provided.

In the given case, the above conditions are met, therefore, is assessee is liable to pay tax only on the service component which has been quantified here at 30%.

[Decided in favour of assessee]

CENTRAL EXCISE

COURT DECISIONS

M/S. SHINAG ALLIED INDUSTRIES VERSUS THE COMMISSIONER OF CENTRAL EXCISE, BANGALORE [CESTAT BANGALORE]

<u>Brief:</u> Sale and manufacture are directly interrelated, there need not be manufacture unless there is sale of product. Commission paid on sales becomes part of sales promotion resulting in increased manufacturing activity. Hence cenvat credit on the commission paid to agents is allowed.

<u>OUR COMMENTS</u>: In the above case, the assessee is engaged in the manufacture of LPG Gas stoves and parts thereof falling under Chapter Heading 73 Central Excise Tariff Act, 1985. He availed the credit of service tax on sales commission.

The Department issued a show-cause notice demanding payment of irregular credit availed on sales commission in terms of Rule 14 of CCR, 2004 along with interest and proposed penalty. The ground was that the activity of sales commission paid to the agents was no way related to the activity of manufacturing the final product in terms of Section 2(f) of the Central Excise Act.

Further, it was held that the sales commission was a post-removal activity, therefore benefit of CENVAT credit on sales commission would not be admissible.

The assessee contended that the definition of input service as contained in Rule 2(l) of CCR, 2004 has been misinterpreted.

Also, there has been misunderstanding of law that the credit of services pertaining only relating to manufacturing and further only up to the place of removal is available, though the scheme of CENVAT credit, never restricts credit up to the place of removal, restrictions of credit up to the place of removal is only with respect to outward transportation of goods and not advertisement and sales promotion expenses.

Board Circular No.943/4/2011 dated 29.4.2011 also clarifies that the definition of input services allows all services used for clearance of final products up to the place of removal.

Moreover, the activity of sales promotion is specifically allowed and on many occasions the remuneration for same is linked to actual sale.

It was also submitted that Notification No.2/2016-CE dated 3.2.2016 inserted Explanation to input service definition i.e., for the purpose of this clause, sales promotion includes services by way of sale of dutiable goods on commission basis . He also submitted that the Explanation added to the definition of input service vide Notification No.2/2016 is declaratory in nature and therefore applicable retrospectively.

Ref: Essar Steels India Ltd. vs. CCE: 2016-TIOL-520-CESTAT-AHM.

He further submitted that in this case, the appellant paid commission for doing the sales promotion activities and hence the CENVAT credit is eligible. For this, he relied upon the following decisions:

The **Hon'ble CESTAT** noted all the above points and concluded that the sales commission is directly attributable to sales of the products. Any activity which amounts to sale of the products is deemed to be sales promotion activity in the normal trade parlance. The commission is paid on sales of the products/services with an intention to boost the sale of the company. In view of the same, the sales commission has a direct nexus with the sales which in turn is related to the manufacture of the products. Hence, the commission paid on sales becomes part of sales promotion resulting in increased manufacturing activity and hence the CENVAT credit is eligible. .

Ref:

Ambika Overseas [2011 (7) TMI 980 - PUNJAB & HARYANA HIGH COURT]

[Decided in favour of assessee]

CUSTOMS

NOTIFICATIONS/CIRCULARS

AMENDMENT IN NOTIFICATION NO.153/93- CUSTOMS, DATED 13TH AUGUST, 1993

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 01/2017-Customs dated 20.01.2017** has amended **Notification no.153/93- Customs, dated 13th August, 1993** with respect to: Telematic infrastructural equipments, when imported into India for being used for the export of software out of India under the Software Technology Parks Hundred Per cent Export Oriented Scheme.

The readers may refer the notification for details.

GRANT OF PRESIDENTIAL AWARD OF APPRECIATION CERTIFICATE TO THE OFFICERS OF THE CUSTOMS & CENTRAL EXCISE ON THE EVE OF REPUBLIC DAY, 2017

OUR COMMENTS: The Dept. of Revenue, Ministry of Finance, Government of India vide **Notification No. 06/2017-Customs (N.T.) dated 23.01.2017** is pleased to award an Appreciation Certificate for – 'Specially Distinguished Record of Service' to 40 specified officers of Department of Revenue, Central Board of Excise and Customs and its field offices on the occasion of Republic Day, 2017.

These awards are made under clause (a) (ii) of Para 1 of the Scheme governing the grant of awards to the officers and staff of the Customs & Central Excise Department, Central Bureau of Narcotics, and Directorate of Enforcement, as published in Part I, Section I of the Gazette of India Extraordinary, Notification No. 12/139/59-Ad.III (B) dated 5th November, 1962, as amended from time to time.

INDIA-JAPAN COMPREHENSIVE ECONOMIC PARTNERSHIP AGREEMENT (BILATERAL SAFEGUARD MEASURES) RULES, 2017 NOTIFIED

OUR COMMENTS: The CBEC (Dept. of Revenue), Ministry of Finance, Government of India vide **Notification No. 07/2017-Customs (N.T.) dated 24.01.2017 has made India-Japan Comprehensive Economic Partnership Agreement (Bilateral Safeguard Measures) Rules, 2017.**

The readers may refer the notification for details.

MEITY HAVE RELAXED THE IMPORT CONDITIONS OF POINT OF SALE (POS) TERMINAL DEVICES AND CELLS/ BATTERIES FITTED IN THESE DEVICES

OUR COMMENTS: The government has **vide notification No. 35/2016-Central Excise, dated 28.11.16** exempted excise duty on Point of Sale (PoS) devices and also goods required for their manufacture. These devices are already exempted from customs duty.

Ministry of Electronics and Information Technology (MeitY) have stated that Point of sale (PoS) Terminal devices and sealed secondary cell/batteries containing alkaline or other non-acid electrolytes for use in portable applications are covered under the scope of Electronics and Information Technology Goods (Requirement for Compulsory Registration) Order, 2012 with effect from 13.5.2015 & 1.6.2016 respectively for mandatory BIS registration.

Now vide Circular No. 03/2017-Customs dated 16.01.2017, MeitY have relaxed the import conditions of Point of Sale (PoS) terminal devices and cells/ batteries fitted in these devices.

The specified exemptions from the regulatory requirements shall be valid till 31.3.17.

The readers may refer the notification for details.

INCOME TAXES

NOTIFICATIONS & CIRCULARS

ADDITONAL BODIES SPECIFIED FOR SECTION 10(46) OF THE INCOME-TAX ACT, 1961

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

vide **Notification No. 06/2017 dated 24.01.2017** has notified Punjab Building & Other Construction Workers Welfare Board, in respect of the specified income arising to that Board.

And,

vide **Notification No. 05/2017 dated 24.01.2017** has notified Punjab State Electricity Regulatory Commission, constituted by the Government of Punjab, in respect of the specified income arising to that Commission.

The notifications shall be effective subject to the conditions that the bodies-

(a) shall not engage in any commercial activity;

(b) activities and the nature of the specified income remain unchanged throughout the financial years; and

(c) shall file return as per 139(4C)(g) of the Income-tax Act, 1961.

EXTENSION OF ELIGIBLE PROJECTS/SCHEMES FOR DEDUCTION U/S 35AC

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India vide **Notification No. 01/2017 and 02/2017 dated 17.01.2017** has notified the extension of the specified projects/schemes for exemption under section 35 AC in respect of the associations and institutions approved by the National Committee for Promotion of Social and Economic Welfare.

This notification shall remain in force for financial year in respect of the projects or schemes against the respective institutions/projects.

The exemption u/s 35AC will not apply to the funds received under Schedule VII of Section 135 of the Companies Act and Companies (CSR) Rules 2014.

The readers may refer the notifications for the list of institutions and other details.

NCDEX INVESTOR (CLIENT) PROTECTION FUND TRUST (PAN AABTN7481R) SPECIFIED FOR SECTION 10(23EC)

OUR COMMENTS: The Department of Revenue, Ministry of Finance, Government of India vide **Notification No. 04/2017 dated 18.01.2017** has specified the NCDEX Investor (Client) Protection Fund Trust (PAN: AABTN7481R) set up by the National Commodity and Derivatives Exchange Limited, Mumbai a commodity exchange, for the purposes Section 10(23EC) for the assessment year 2013-14 and subsequent assessment years.

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STATE TAXES

DAMAN & DIU

EXTENSION IN LAST DATE FOR SUBMISSION OF AUDIT REPORT IN FORM DVAT-43 FOR THE YEAR 2015-16

OUR COMMENTS: The Value Added Tax Department, Administration Of U.T. Of Daman And Diu **vide CIRCULAR No.DMN/VAT/AUDIT/153/2016-17/430 dated 18.01.2017** has extended the due date for submission of Audit Report in Form DVAT-43 for the year 2015-16 latest by 31st January, 2017 for all dealers whose gross turnover exceeds Rs. 40 lacs.

MADHYA PRADESH

EXTENSION IN DATE FOR COMPLETION OF APPEAL PROCEEDINGS

OUR COMMENTS: The Commercial Tax Department, Government Of Madhya Pradesh, vide Notification **No. F-A-3-54-2016-1-V-(3)** dated 20.01.2017 has specified that all appeal proceedings under the Madhya Pradesh VAT Act, 2002, the Central Sales Tax, 1956, the Madhya Pradesh Sthaniya Kshetra Me Mal ke Pravesh Par kar Adhiniyam, 1976 and the Madhya Pradesh Vilasita, Manoranjan, Amod Avam Vigyapan Kar Adhiniyam, 2011, which are pending before the Appellate authority and Additional Commissioner, Commercial Tax, Indore Zone-1/2/Bhopal Zone/Jabalpur Zone and Gwalior Zone are to be completed by 31st March, 2018.

NAGALAND

GUIDE TO ENROLMENT UNDER GST

OUR COMMENTS: The Office of the Commissioner of Taxes, Government Of Nagaland has issued a four page guide providing step by step guidance for enrolment under GST.

RAJASTHAN

CLARIFICATION OF RULE 53 OF RVAT 2006 FOR THE FORM VAT-47/47A

OUR COMMENTS The Commercial Taxes Department, Government of Rajasthan, vide **Circular. No.F.16 (1150)VAT/Tax/CCT/2015/2161-2164 dated 19.01.2017** has issued a clarification for of rule 53 of RVAT 2006 for the form VAT-47/47A.

It is clarified that for the purpose of Rule 53, Form VAT-47/ VAT-47A is not required to be carried along with the goods brought directly into the State from outside the country.

CLARIFICATION FOR FURNISHING INDEMNITY UNDER THE PROVISIONS OF SUB-RULE 14 OF RULE 17 OF CST ACT

OUR COMMENTS The Commercial Taxes Department, Government of Rajasthan, vide **Circular No. F.11(3)/Tax/CCT/13/2147 dated 19.01.2017** has issued a clarification for furnishing indemnity under the provisions of Sub-rule 14 of Rule 17 of CST Act.

It is clarified that in the cases where an application for cancellation of incorrectly generated declaration forms is being submitted, the same has to be accompanied with an affidavit, mentioning therein the specified points of undertaking and that no Indemnity Bond in Form G is required to be furnished separately.

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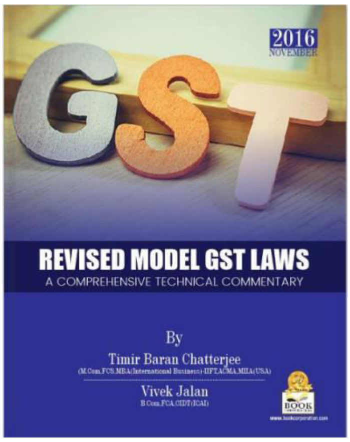
IN STANDS: REVISED MODEL GST LAWS : A COMPREHENSIVE TECHNICAL COMMENTARY



ABOUT THE BOOK: While the Government is moving at a rapid pace, yet it is still a question whether the Corporates are GST Ready or not. It is high time that the law needs to be analysed and implemented into every facet of the business including sales and marketing, Logistics, procurement, HR, IT and of course Finance and Taxation. The book contains an exhaustive coverage of the Revised Model GST in the form of a Section wise technical commentary. It provides an insight into the following:

1. Brief about the major changes between the Revised law and the earlier law.
2. Revised Model GST Law November 2016
3. Revised Model IGST Law November 2016
4. GST Compensation Law
5. GST Return Rules
6. GST RefundRules
7. GST Registration Rules
8. GST Payment Rules
9. GST Invoice Rules

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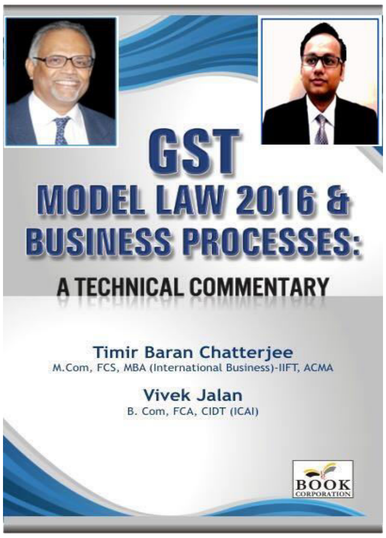
IN STANDS - GST: MODEL LAW 2016 & BUSINESS PROCESSES : A TECHNICAL COMMENTARY



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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