JULY, 2014 VOL # 2, ISSUE # 1

INDIRECT TAX EXPRESS

FORTNIGHTLY e-NEWS LETTER FROM M/s D A V A & ASSOCIATES
Chartered Accountants

FROM THE EDITOR

The Finance Minister Shri Arun Jaitley presented the Union Budget 2014-15 on 10th of July, 2014. The country had very high expectations from the first budget of NDA government. However, it falls short of the expectations due to various limitations including the available time and current economic scenario. The Hon'ble FM did not appear confident of introducing GST in next 4 to 6 months due to lack of consensus among States. There are some vital changes in the indirect taxes, particularly, in Central Excise and Service Tax. Due to space constraints, we have covered only important changes in relation to service tax in this E-News Letter.

SUMMARY OF IMPORTANT CHANGES IN SERVICE TAX MADE /PROPOSED BY BUDGET 2014-15

1. Changes in Finance Act, 1994

1.1 Amendments in the Negative List (Section 66D)

[to be effective from a date to be notified after the enactment of the Finance (No.2) Act, 2014]

- **Entry No. (g)** - the existing entry is substituted by "*selling of space for advertisements in print media*".

Print media is defined as:

(*i*) "book" as defined in sub-section (*1*) of section 1 of the Press and Registration of Books Act, 1867, but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;

(*ii*) "newspaper" as defined in sub-section (*1*) of section 1 of the Press and Registration of Books Act, 1867.

Impact: Online and mobile advertising, advertisements in internet websites, out-of-home media, on film screen in theatres, bill boards, conveyances, buildings, cell phones, Automated Teller Machines, tickets, commercial publications, aerial advertising, etc. are now proposed to be taxable.

- **Entry No. (o)(vi)** - the existing clause is substituted by "*metered cabs or auto rickshaws*" by eliminating the word 'radio taxis'.

Impact: Services provided by radio taxis or radio cabs, whether or not air-conditioned would be taxable in service tax. The abatement presently available to rent-a-cab service would also be made available to radio taxi service, to bring them on par. A definition of radio taxi is being included in the exemption notification No. 25/2012-ST.

Interesting Facts about the Union Budgets:

The 2014 Union Budget was the 84th to be presented in Independent India. After Independence, India's first Finance Minister Late R.K. Shanmukham Chetty, presented the first Budget at 5 pm on 26th November, 1947. Independent India's First Budget spanned a period of just 7&1/2 months from August 15, 1947 to March 31, 1948.

1.2 Other Amendments

- **Time Limits for Adjudication - Section 73** is being amended to prescribe time limits for completion of adjudication as already exists in Central Excise. Where the limitation period is eighteen months, the limit is 6 months. Where the extended period has been invoked, the time limit is 1 year.
- **Change in Penal Provisions - Section 80** is being amended to exclude the reference of first proviso to section 78.

Impact: This amendment removes the power to waive the 50% penalty imposable in cases where service tax has not been levied, not paid or short levied or short paid on account of suppression of facts or willful misstatement but details of transactions are available in the specified record. Thus in case of intentional violations, penalty cannot be waived.

1.3 The Central Excise provisions made applicable to Service tax vide Section 83 of the Finance Act, 1994

Section 83 is being amended to prescribe that the provisions of following Sections of the Central Excise Act shall apply, *mutatis mutandis*, to Service tax:-

- **Section 5A(2):** This Section prescribes that any explanation inserted in a Notification or special order at any time within one year of issue of notification or order, for clarifying the scope or applicability thereof, shall have effect from the date of issue of such notification or order.

Impact: There has always been dispute with respect to date of applicability of the explanation whenever an explanation is inserted later on particularly when the effect of the explanation is widening the scope of provision. Now it is clarified that if explanation is inserted within one year, it will have retrospective effect from the date of notification or order.

- **Section 15 A:** This new Section is being inserted in the Central Excise Act to stipulate that some specified authorities shall furnish information return to the prescribed authority in the prescribed manner. Specified authorities include any assessee, Local Authority, VAT department, Income Tax Department, banks, State Electricity Board, Registrar of Companies, Motor Vehicles Department, Stock Exchanges, Depositories, any officer of RBI etc.

Impact: This is an important provision for identification of tax evasion based on the information collected from the various statutory authorities. The information has to be submitted within the prescribed time. Cross verification of information will help the service tax and central excise authorities in identification of potential duty/tax evaders.

- **Section 15B:** This new Section is being inserted in the Central Excise Act to prescribe that failure to provide information under section 15A of the Act would attract penalty as specified.

- **Requirement of Security Deposit for filing Appeal Before Commissioner (A)/CESTAT [Section 35F] -** of Central Excise Act, 1944 is substituted with a new section to prescribe a mandatory fixed pre-deposit of the duty demanded or penalty imposed or both for filing of appeal:

a) @ 7.5% for filing appeal before the Commissioner(Appeal) or the Tribunal at the first stage
b) @ 10% for filing second stage appeal before the Tribunal.

The amount of pre-deposit payable would be subject to a ceiling of Rs 10 Crore. All pending appeals/stay application would be governed by the statutory provisions prevailing at the time of filing such stay applications/appeals. This new provisions would, mutatis mutandis, apply to Service Tax.

Impact/Issue: This is a very harsh provision proposed in the Central Excise and Service Tax law. This amendment should be strongly protested. In service tax particularly, issue of frivolous notices and their subsequent confirmation in adjudication is a common practice. Due to lack of merit, most of the cases are lost by the department at higher levels. Success rate of the department at higher level is a proof of that. This new provision will put financial burden on the assessee to fight a case. Further, this will encourage corruption and blackmailing particularly at the lower level of the department. Various High Courts in the country will be flooded with Writ petitions as there would be no alternative remedies available to the assessees.

Interesting Facts about the Union Budgets:

Minimum corporate tax, better known today as MAT or Minimum Alternate Tax was first introduced by Late Rajiv Gandhi in 1987 Budget.

2. Amendments in the Mega Exemption Notification(w.e.f 11.07.2014)

a) New Entries inserted in the notification:

- **Sl. No.2B -** Services provided by Common Bio-medical Waste Treatment Facility operators by way of treatment, disposal of bio medical waste or processes incidental to such treatment or disposal are being exempted.

- **Sl. No. 20 and 21 -** Transport of organic manure by vessel, rail or road (by GTA) is being exempted.

- **Sl. No.26A -** All life micro-insurance schemes approved by the Insurance Regulatory Development Authority (IRDA), where sum assured does not exceed Fifty Thousand Rupees are being exempted from service tax.

- **Sl. No. 40 -** Services by way of loading, unloading, packing, storage or warehousing, transport by vessel, rail or road (GTA), of cotton, ginned or baled, is being exempted.

Impact/Issue: For sometimes issue of taxability of cotton and rice was going on in view of a clarification of Finance Ministry last year that cotton and rice are not agricultural commodity. After representations, transportation, loading, unloading, packing, storage and warehousing of rice were exempted in the interim budget vide amendment in the exemption notification. However, cotton was left out. Now, the same exemption is extended to cotton also. However, some benefits (like brokerage on purchase/sale of cotton and rice) available to agricultural produce in the negative list have not been extended to rice and cotton in the exemption notification.

- **Sl. No. 41 -** Specialized financial services received by RBI from outside India, in the course of management of foreign exchange reserves, e.g. external asset management, custodial services, securities lending services, are being exempted.

- **Sl. No.42 -** Services provided by the Indian tour operators to foreign tourists in relation to tours wholly conducted outside India are being exempted. It may be noted that service provided by a tour operator in relation to an inbound or an outbound tours continue to be leviable to service tax.

- **Sl. No. 36 -** Service provided by Employees' State Insurance Corporation (ESIC) during the period prior to 1.7.2012 is proposed to be exempted from service tax. It may be noted that any service provided by ESIC to persons governed under the Employees' Insurance Act, 1948 is already exempt for the period commencing from 1.7.2012.

- **Sl. No. 9 –** the existing entry has been substituted. Now, following services are exempt:
  (a) provided by an educational institution to its students, faculty and staff;
  (b) provided to an educational institution, by way of:
  (i) transportation of students, faculty and staff of the eligible educational institution;
  (ii) catering service including any mid-day meals scheme sponsored by the Government;
  (iii) security or cleaning or house-keeping services in such educational institution;
  (iv) services relating to admission to such institution or conduct of examination. Further, for the purposes of this exemption, "educational institution" is being defined in the exemption notification 25/2012-ST as institutions providing educational services specified in the negative list.

Impact/Issue: Earlier Services provided by or to an educational institute in the form of "auxiliary educational services" and "Renting of Immovable Property" were exempt. The aforementioned specific exemptions were given in the definition of Auxiliary Educational services, which has now been removed. Also, Renting of immovable property to /by an educational institution is now taxable. Educational Institute has now been defined.

b) Entries removed from the notification resulting in withdrawal of exemption:

- **Sl. No. 23B -** Service provided for transport of passenger by air-conditioned contract carriage including which are used for point to point travel, will attract service tax. Service tax will be charged at an abated value of 40% of the amount charged from service receiver; therefore, effective tax will be 4.944%. Services by non-air conditioned contract carriages for purposes other than tourism, conducted tour, charter or hire continue to be exempted.

Interesting Facts about the Union Budgets:

Late Morarji Desai has presented the maximum number of budgets so far- ten. They included five annual and one interim budget in the second tenure when he was both Finance Minister and Deputy Prime Minister.

- **Sl.No.7 -** Exemption to services by way of technical testing or analysis of newly developed drugs, including vaccines and herbal remedies on human participants by a clinical research organization approved to conduct clinical trials by the Drug Controller General of India is being withdrawn.

- **Sl. No. 18 –** the word "commercial" is being omitted from the entry to bring clarity that *dharmashalas, ashram* or any such entity which offer accommodation would be covered.

- **Sl. No. 25 -** the following words are omitted from the entry in order to bring clarity: "*carrying out any activity in relation to any function ordinarily entrusted to a municipality in relation to*". Thus ~~now specific~~ services provided by the municipality, i.e. water supply, public health, sanitation conservancy, solid waste management or slum improvement and up-gradation are only exempted.

3. Changes in the Service Tax Rules (w.e.f 11.07.2014 unless otherwise mentioned)

- **Rule 2(1)(d)(i)(EE) -** Service provided by a Director to a body corporate (earlier only company) is now taxable under the reverse charge mechanism; service receiver, who is a body corporate, will be the person liable to pay service tax.

Impact: This change is likely to cover LLP under the category of Body Corporate as Companies Act, 1956 treats LLP as body corporate. However, rule 2(1) (cd) of Service Tax Rules, says partnership firm includes LLP, but still confusion prevails and a clarification is required on this issue.

- **Rule 2(1)(d)(i)(A) -** Services provided by Recovery Agents to Banks, Financial Institutions and NBFC is being brought under the reverse charge mechanism; service receiver will be the person liable to pay service tax. [Notification 9/2014 -ST and 10/2014-ST]

- **Mandatory e-payment [Rule 6(2)] -** E-payment of service tax is being made mandatory with effect from the 1st Oct 2014. Relaxation from e-payment may be allowed by the Deputy Commissioner/Asst. Commissioner on case to case basis [Notification 09/2014-ST].

Impact: E-payment of service tax is now mandatory for all assessees irrespective of amount of service tax to be paid. Non-compliance will attract penalty under section 77(1) (d) to the extent of Rs. 10000/-

4. Changes through Notifications issued under powers given in the Finance Act, 1994

a) Advance Ruling (Section 96A)(w.e.f 11.07.2014) - The resident private limited company is being included as a class of persons eligible to make an application for Advance Ruling in service tax.

b) Changes in Notification 30/2012-ST (Reverse Charge Mechanism)

- **Serial No. 7 -** In renting of motor vehicle, where the service provider does not take abatement, the portion of service tax payable by the service provider and service receiver will be modified as 50% each. This change will come into effect from 1st of October 2014.

Impact: This change is going to create difficulty for the service receivers. Service receiver will now have to confirm from service providers whether he is availing abatement or not before making payment of service tax. This will only create harassment to the service receivers.

c) Changes in the Interest Rate for Late Payment of Service Tax (w.e.f 01.10.2014)

- To encourage prompt payment of service tax, variable interest rates introduced, which would vary on the extent of delay [Notification No.12/2014-ST]. Simple interest rates per annum payable on delayed payments under section 75, are prescribed as follows:

Interesting Facts about the Union Budgets:

Budget of 1973-74 is known for 'Black Budget' in India. During this year budget deficit in 1973-74 was Rs 550 crore.

Extent of delay	Simple interest rate per annum
Up to six months	18%
More than six months & upto one year	18% for first six months, and 24% for the period of delay beyond six months
More than one year	18% for first six months, 24% for second six months, and 30% for the period of delay beyond one year

As specified in the proviso to section 75, three per cent concession on the applicable rate of interest will continue to be available to the small service providers.

Impact: Increase in the interest rate to the extent of 30% is totally an uncalled move. Such rate of interest is hardly seen in taxation statute. Further, this will create undue hardship in cases where an assessee is in the litigation due to difference in interpretation and loses the case in appeal later on. This amendment should be strongly protested.

d) Changes in Notification No. 26/2012-ST (Abatement Notification)(w.e.f 01.10.2014)

- **Sl. No. 7 -** The condition for availing abatement in case of GTA service is being amended with immediate effect to clarify that the condition for non- availment of credit is required to be satisfied by the service providers only. Service recipient will not be required to establish satisfaction of this condition by the service provider.

- **Sl. No. 9A -** Service of transportation of passenger by air-conditioned contract carriages is taxable with immediate effect, as stated earlier. Hence, an entry has been inserted providing that the taxable portion of such service shall be 40% with the condition that CENVAT credit of inputs or capital goods or input services has not been taken.

- **Sl. No. 9 -** The condition is amended, to allow the credit of input service of renting of a motor cab if such services are received from a person engaged in the similar line of business i.e. a sub-contractor providing services of renting of motor cab to the main contractor. The whole of the CENVAT credit has been allowed with respect to input service of renting of any motor cab, received from a person who is paying service tax on 40% of the value of services. The CENVAT credit eligibility will be restricted to 40% of the credit of the input service of renting of any motor cab if service tax is paid or payable on full value of the services i.e. no abatement is availed.

- **Sl. No. 11 -** Tour operator service providers are also being allowed to avail CENVAT credit on the input service of another tour operator, which are used for providing the taxable service. This is being provided to avoid cascading of taxes.

- **Sl. No. 10 -** Taxable portion in respect of transport of goods by vessel is being reduced from 50% to 40%. Effective service tax will decrease from the present 6.18% to 4.944%.

e) Changes in Notification No 12/2013-ST (Exemptions to SEZ)

- It is being provided that the Central Excise Officer would issue authorization in Form A-2, within fifteen working days from the date of receipt of Form A-1 by the Central Excise Officer.

- Authorization will have validity from the date on which Form A-1 is verified by the Specified Officer of SEZ. However, if Form A-1 is furnished after a period of 15 days from the date of its verification by the Specified Officer, the authorization shall have validity from the date of furnishing of Form A-1 to the Central Excise Officer.

- SEZ Units or the Developer will, pending issuance of Form A-2, be entitled to avail upfront exemption on the basis of Form A-1. However, in such a case, the SEZ Unit/Developer would be required to furnish a copy of authorization issued by the Central Excise Officer within 3 months from the date of receipt of specified services. If a copy of authorization is not provided within the said period of three months, the service provider shall pay service tax on the service so provided availing the exemption.

- As regards services covered under full reverse charge, it is being mentioned specifically in Form that there would be no requirement of furnishing service tax registration number of service provider.

- It is being provided that a service shall be treated as exclusively used for SEZ operations if the recipient of service is SEZ unit or developer, invoice is in the name of such unit/developer and the service is used exclusively for furtherance of authorized operations in SEZ.

- Certain doubts have been raised by field formations as regards the jurisdiction for the purposes of granting refunds under notification No. 12/2013-ST to the SEZ Units and SEZ Developers. It is clarified that the jurisdictional Deputy Commissioner / Assistant Commissioner of Central Excise for all purposes under the said notification would be the authority with whom SEZ Units or the Developers are registered for taking upfront exemption or for the purposes of Chapter V of the Finance Act, 1994. In this context, attention is also invited to Circular No. 105/08/2008-ST, dated 16.9.2008. If SEZ units have obtained a centralized registration under the Service Tax Rules, it will have option to file a common service tax refund in respect of all units covered under the Centralized Registration or file a unit-wise refund at its option, to the authority having jurisdiction over centralized registration.

5. Changes in the Point Of Taxation Rules (w.e.f 01.10.2014)

- **First Proviso to rule 7 of the Point of Taxation Rules (POTR) -** The point of taxation in respect of reverse charge will now be the payment date or the first day that occurs immediately after a period of three months from the date of invoice, whichever is earlier. A transition rule is being prescribed (new rule 10 of POTR).

Impact: This amendment is being done to remove hardship in determination of point of taxation in cases where service receiver is liable to pay service tax under reverse charge. Earlier, if payment to the service provider is not made within 6 months from the date of invoice, then the point of taxation was the date of invoice resulting in liability of interest from the date of invoice. Now, the amendment is being done to provide that if payment to service provider is not made within 3 months (instead of 6 months), then POT will be first day that occurs immediately after a period of three months from the date of invoice (instead of date of invoice).

6. Changes in the Valuation Rules (w.e.f 01.10.2014)

- **Rule 2A of the Service Tax (Determination of Value) Rules, 2006 -** Category “B” and “C” of works contracts are proposed to be merged into one single category, with percentage of service portion as 70%. [Notification No.11/2014-ST].

Impact: This amendment will put an end to the confusion whether a particular service will fall under clause B or C. However, the entry under clause ‘C’ - maintenance or repair or completion and finishing services such as glazing or plastering or floor and wall tiling or installation of electrical fittings of immovable property; on which service tax was earlier payable on 60% of the total amount charged for the works contract, will now be liable to service tax on 70% of the total amount charged for the works contract.

7. Changes in the CENVAT Credit Rules, 2004 (w.e.f 01.09.2014)

- **Proviso to rule 4 (1) and fifth proviso to rule 4(7) -** A manufacturer or a service provider shall take credit on inputs and input services within a period of six months from the date of issue of invoice, bill or challan.

Impact: This is a long awaited amendment in the Cenvat Credit Rules regarding the time limit within which the credit of input/input services should have been taken. There had been lot of dispute on this aspect. The anomaly is now being removed to provide that credit is to be taken within 6 months from the date of invoice in case of input as well as input service. However, in case of input services, time limit should have been around one year instead of six months as in many cases, non-availment of credit on input service due to wrong entry is detected later on.

Interesting Facts about the Union Budgets:

Shri Manmohan Singh, during his speech for the 1992-93 Budget, said, "It is said that child is the father of the man, but some of our taxpayers have converted children into tax shelters for their fathers."

➢ 1st proviso to rule 4(7) - Provided that in respect of input service where whole of the service tax is liable to be paid by the recipient of service, credit shall be allowed after the service tax is paid.

Impact: Presently, there is a condition that payment of value of taxable service and service tax there on should be made to the service provider within 3 months to avail the credit of input service. However, in case of reverse charge, service tax is paid by the service receiver and credit is taken on the basis of challan. Hence, there was no need to wait until the payment to the service provider is made. Hence, this anomaly is now removed that in case of 100% reverse charge, credit can be availed on or after payment of service tax.

➢ **2nd Proviso to Rule 4(7)** - Provided further that in respect of an input service, where the service recipient is liable to pay a part of service tax and the service provider is liable to pay the remaining part, the CENVAT credit in respect of such input service shall be allowed on or after the day on which payment is made of the value of input service and the service tax paid or payable as indicated in invoice, bill or, as the case may be, challan referred to in rule 9.

➢ **Proviso to rule 6(8)** - Re-credit of CENVAT credit reversed on account of non-receipt of export proceeds within the specified period or extended period, to be allowed, if export proceeds are received within one year from the period so specified or extended period. This can be done on the basis of documents evidencing receipt of export proceeds.

➢ It has been clarified that Rule 7 allows distribution of input service credit to all units (which are operational in the current year) in the ratio of their turnover of the previous year/previous quarter as the case may be. [Circular No. 178/04/2014-ST]

8. Changes in the Place Of Provision of Services Rules (w.e.f 01.10.2014)

➢ **Rule 4(a)** - Provision for prescribing conditions for determination of place of provision of repair service carried out on temporarily imported goods is being omitted. It would suffice that the goods imported for repair are exported after repair without being put to any use other than that which is required for such repair, for the purpose of exclusion of repair service from applicability of rule 4(a).

➢ **Rule 9(c)** - The definition of intermediary is being amended to include the intermediary of goods in its scope. Accordingly, an intermediary of goods, such as a commission agent or consignment agent shall be covered under rule 9(c) of the Place of Supply of Services Rules.

Impact: In case of some specified nature of services, Place of provision as per Rule 9 of the POPS Rules, is location of service provider. Presently, an intermediary of services is covered under rule 9 where as an intermediary of goods is not covered. The result is in case of intermediary of goods, the place of provision by applying the default rule 3 is location of service receiver. The amendment to include intermediary for goods under rule 9 will totally reverse the status quo. Now the location of the service provider will be considered as place of provision of service. This amendment may cause hardship in cases, where a commission agent gets commission from a foreign principal in foreign exchange on account of purchase/sale of goods by/to the foreign principal. The service of commission agent in such cases qualified for export by virtue of Rule 3. But now his services will be liable to service tax by application of rule 9.

➢ **Rule 9(d)** - Service consisting of hiring of Vessels (excluding yachts) and Aircraft is being excluded from rule 9(d). Accordingly, hiring of vessels, or aircraft, irrespective of whether short term or long term, will be covered by the general rule, that is, the place of location of the service receiver. Hiring of yachts would however continue to be covered by rule 9 (d). [Notification 14/2014-ST]

Impact: Presently, the place of provision in case of service consisting of hiring of all means of transport, up to a period of one month is the location of the service provider by virtue of Rule 9(d). However as per the amendment, the place of provision in case of hiring of Vessels (excluding yachts) and Aircraft will be the location of the service receiver irrespective of the period of hire by applying default rule 3.

[In preparation of this budget summary, assistance has been taken from TRU letter 334/15/2014-TRU dated 10.07.2014 clarifying various budget changes. Impact/Analysis of the changes are personal views of the editor]

Interesting Facts about the Union Budgets:

Transfer Pricing Regulations were introduced by Shri Yashwant Sinha in Budget 2001-02. This regulation played a big role in the prevention of erosion of the tax base in India.

QUERY OF THE FORTNIGHT

If a Sub contractor (Proprietary Concern) is appointed to render Security Service with “rates inclusive all taxes”, due to operation of Reverse Charge mechanism, whether Service Tax Liability to the extent of: -

i. 25 % only is to be considered to be inclusive of service tax?
ii. 100 % is to be considered inclusive of service tax?

(Please mail your replies to the aforesaid query to ***davaidtexpress@gmail.com)***
The best answer as adjudged by our E-News Letter Team will be published in the next issue.)

ANSWER TO LAST FORTNIGHT'S QUERY

Query: An educational institute is affiliated to a university recognised by UGC and conducts various university approved courses. However, the institute is not approved by AICTE. Whether the courses conducted by the institute will attract service tax under the category of ‘Commercial Training or Coaching Centre’?

Best Reply: Any educational institute or establishment which issues any certificate or diploma or degree or any educational qualification recognized by law for the time being in force is outside the ambit of taxable service of ‘Commercial Training or Coaching’ under entry Sl. no. (l)(ii) of the Negative List. If the course provided by the institute is approved by the university which is recognised by the UGC, which is a Central Government Body, the qualification should be considered as recognised by law. The institute need not get a separate approval from AICTE. Aforesaid views find support from the judgment of the Hon’ble Apex Court in the case of **Association of Management of Private Colleges vs. AICTE & Others** dated 25th April, 2013, where the **Hon’ble Apex Court** held that role of AICTE vis-à-vis universities is only advisory, recommendatory and one of providing guidance and has no authority empowering it to issue or enforce any sanctions by itself. The Hon’ble Apex Court went on to hold that no prior approval of AICTE is necessary even for technical courses by an UGC approved university. [Reply given by: - CA Amit Goyal, Siliguri [Email: goyalslg@yahoo.co.in]

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