

# Tax Bulletin

Update publication for our clients

*August, 2018*



**Vijaywargi Khabiya & Saoji**

Chartered Accountants

# FOREWORD

We at **Vijaywargi Khabiya & Saoji ('VK&S')** have resolved to develop a routine of periodic updates summarizing the latest key tax developments in a short, easy-to-read format. With the multiple changes suggested during the meeting of the GST council held on July 21, 2018, it is important to keep ourselves and all our clients updated with every crucial development and date of implementation of suggested amendments.

Drawing on our experience of tax regulatory matters and insight from relationships with various organizations, we have put together an update series of Tax bulletins. With analysis and insight on changes in the Indian taxation front, these bulletins are designed to help you stay up-to-date with the latest developments and explain what these changes mean for you and your business

With this end in mind, we have compiled the **3<sup>rd</sup> Edition of the Tax bulletin** in relation to Direct Tax (i.e. Income Tax) and Indirect Tax (i.e. GST, Customs law and FTP).

Warm Regards,

**Team VK&S**

# CONTENTS – UPDATE ON



- 1 Income Tax
- 2 Goods & Services Tax ['GST']
- 3 Customs
- 4 Foreign Trade Policy ['FTP']

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# Income Tax updates

- Major changes in Tax Audit Report
- Extension of due date of filing return of income
- Legal Snippets

# Major changes in Tax Audit Report



- ❖ A taxpayer is now required to give **GSTN number** along with details of other indirect Tax registrations like Sales Tax, Service Tax, etc.
- ❖ Following information to be provided in the amended Form 3CD:
  - **Break-up of expenditure** - details of expenditure in respect of entities registered under GST & entities not registered under GST.
  - **Information of Gifts** that are chargeable to tax as per clause (x) of sub-section (2) of Section 56 of the Income Tax Act.
  - Information regarding **forfeiture of advance received** for transfer of capital asset.
  - Particulars of **receipts and payments of  2,00,000 or more** specified in Section 269ST of Income Tax Act.

The idea behind these amendments is to ensure adequate data mining for investigative purposes.



# Major changes in Tax Audit Report... contd.



- ❖ Taxpayers are now also required to inform if they have **received** any **deemed dividend** as per sub-clause (e) of clause (22) of section 2 of Income Tax Act.
- ❖ The form has further added a reporting requirement of **Investment in new plant or machinery in notified backward areas in certain States** as per Section 32AD of Income Tax Act.
- ❖ Taxpayers are now required to inform as to whether they have to furnish **Statement of Financial Transactions**, i.e. Form No.61 / 61A / 61B.
- ❖ If the assessee is required to **furnish statement of tax deducted or tax collected at source**, then the following details are required in new Form 3CD –
  - (a) Tax Deduction & Collection Account Number;
  - (b) Type of form;
  - (c) Due date of furnishing and date of furnishing, if already furnished;
  - (d) List/details of all transactions required to be reported.

The idea behind these amendments is to ensure control and avoid revenue leakage.



# Major changes in Tax Audit Report... contd.



- ❖ Details concerning **primary adjustment to transfer price** made u/s 92CE(1) during the previous year need to be reported in New form 3CD.
- ❖ Details of any **expenditure incurred by way of interest** or of similar nature exceeding ₹ 1 Crore need to be reported in New form 3CD.
- ❖ **General Anti-Avoidance Rule:** If the assessee has entered into an impermissible avoidance agreement u/s 96, the following details need to be provided –
  - (a) Nature of the impermissible avoidance arrangement; and
  - (b) Amount of tax benefit in aggregate, to all the parties.

These amendments  
are International  
Taxation specific

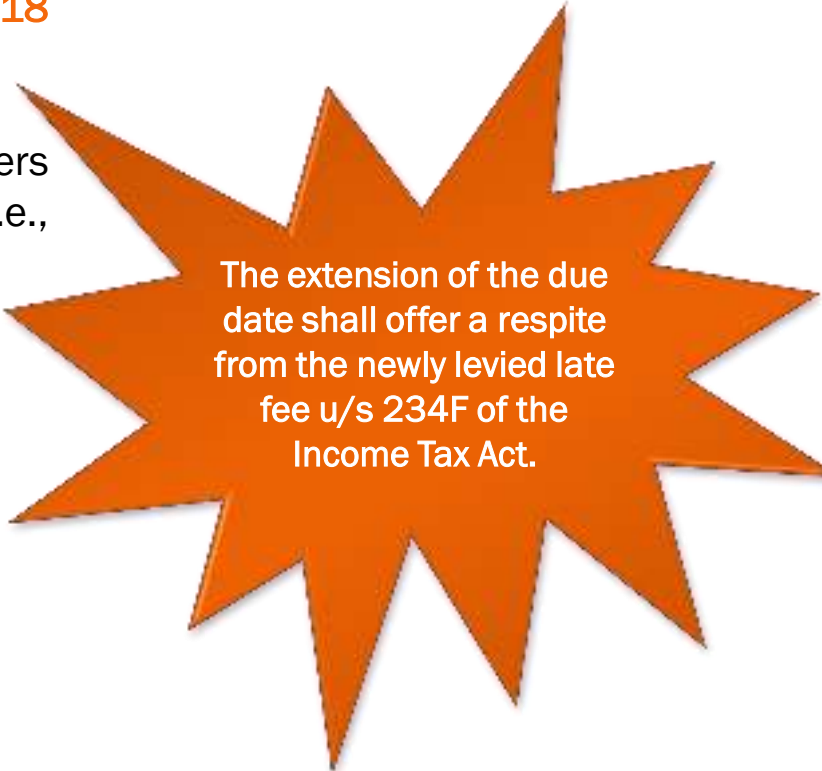


*Our comments: The new reporting requirements of form 3CD seem to be very onerous and obligatory for both the taxpayer and Chartered Accountants. Adequate pre-planning is required on the part of the stakeholders to ensure sufficient compliance with the same.*

# Extension of due date of filing return of income



- ❖ There is good news for taxpayers who haven't filed their Income Tax Return till now.
- ❖ The Ministry of Finance has announced the extension of the due date for filing the Income Tax return to **31st August, 2018** from 31st July, 2018.
- ❖ This extension has been done for the category of taxpayers who are required to file their return on or before July 31<sup>st</sup> (i.e., **individuals, HUFs** and **other non-audit assesseees**)



The extension of the due date shall offer a respite from the newly levied late fee u/s 234F of the Income Tax Act.

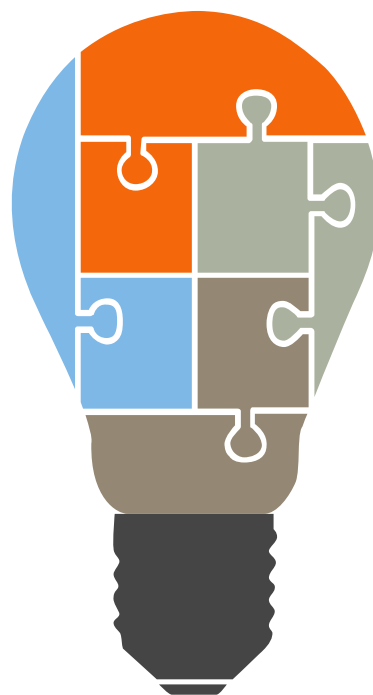




# Legal Snippets

Service of notice for income escaping assessment u/s 148, to Chartered Accountant of the assessee is not service at all and assessee's participation in reassessment proceedings on the basis of such notice cannot be held to be a valid attendance.

*[Ardent Steel Ltd. vs ACIT (2018) 405 ITR 422 (Chhattisgarh) (HC)]*



Benefit under Section 54F of the Income Tax Act could not be availed by an assessee, if construction work precedes the transfer of immovable property.

*[Ushaben Jayantilal Sodhan vs ITO (2018) Guj. HC. TIOL]*



2

# GST updates

- Notifications and Circulars
- GST Advance Rulings

# Amendments to GST rate - Services

Event based occasional catering to attract GST at 18%.

Supply of food by the Indian Railways or IRCTC or their licenses on trains or at platforms to attract GST at 5%.

New rates applicable w.e.f. 27.07.18

Rate of tax on accommodation service shall be based on transaction value instead of declared tariff.

Composite supply of food and drinks to institutions educational, office, factory, hospital on contractual basis to attract GST at 5%.  
Supplier will not be able to take ITC of inputs

Multimodal transportation of goods to attract GST at 12%.

GST on supply of e-books for which the print version exists reduced to 5% from 18%.



# Amendments to Exemption w.r.t services

Only Services by a 'Governmental authority' by way of any activity in relation to any function entrusted to a Municipality under Article 243 W or a Panchayat under Article 243G of the Constitution to attract NIL rate of GST.

Services by Central Government, State Government, Union territory, local authority have been removed from the scope of the Entry



GST on import of services by Foreign Diplomatic Missions/ UN & other International Organizations based on reciprocity also exempted


Services by way of transportation of goods by an aircraft or a vessel from customs station of clearance in India to a place outside India are exempted till 30.09.2019.

Earlier the exemption was available only till 30.09.2018

Services by way of reinsurance of any insurance scheme for which total premium is paid by the Central Government, State Government, Union territory to attract NIL rate of GST



# New Exemption Entries - Services



Exemptions  
applicable w.e.f.  
27.07.18



New

Services supplies by an establishment of a person in India to any establishment of that person outside India – Exemption available provided place of supply is outside India.

Warehousing services of minor forest produce

Services by Coal Mines Provident Fund Organisation to persons governed by the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 (46 of 1948)

Services by National Pension System (NPS) Trust to its members against consideration in the form of administrative fee.

Services supplied by electricity distribution utilities such as construction, erection, etc. of infrastructure for extending electricity distribution network upto the tube well of the farmer or agriculturalist for agricultural use.





# New Exemption Entries – Services.. Contd.

Exemptions  
applicable w.e.f.  
27.07.18


Services provided by an unincorporated body or a non-profit entity engaged in welfare of industrial or agricultural labour, etc. to its own members against consideration in the form of membership fee upto Rs 1000/- per member per year.

## Clarifications

Services provided by State and Central educational boards to students for conduct of examination clarified to be exempt.

Services provided by private service providers to State Governments by way of transportation of patients on behalf of the State Government will be exempt under Sr. No. 3 /3A of the Exemption Notification .

# Reverse Charge Mechanism - Amendments




GST to be paid under RCM by Banking Company or NBFC in case of services received by Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.

New



Applicable  
w.e.f. 27.07.18

**Clarification :** GST on RCM is payable on Services supplied by the Central Government, State Government, Union territory or local authority to a business. However, this excludes 'renting of immovable property'. Definition has been added.



'Renting of immovable property' defined to include letting, leasing, licensing or other similar arrangements in respect of immovable property. It also means allowing, permitting or granting access, entry, occupation, with or without the transfer of possession or control .



# Rate Amendments – Goods



## Reduction in rate of certain Goods

- Paints and varnishes from 28% to 18%.
- TV sets with screen size not exceeding 68cm from 28% to 18%.
- Refrigerators, freezers and other refrigerating or freezing equipment from 28% to 18%.
- Ethyl alcohol supplied to Oil Marketing Companies for blending with motor spirit at 5%.

*[Refer Notification No. 1/2017 – Central Tax (Rate) dated 28.06.2017]*



## GST rate for Handicraft items

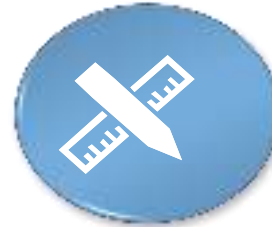
- Concessional rate of GST has been provided for certain handicraft items such as:
- wooden frames for painting, photographs, mirrors, etc., handcrafted candles @ 12%.
- Articles made of paper mache, coir articles, handmade lace, hand-woven tapestries @ 5%.
- Silver filigree work, handmade imitation jewellery @ 3%.



## Certain goods added to exemption list

- Vegetable materials for manufacture of broom sticks.
- De-oiled rice bran
- Dieties made of stone, marble or wood.
- Rupee notes or coins when sold to RBI or Govt. of India.
- Sanitary napkins.
- Rakhi.
- *[Refer Notification No. 2/2017 – Central Tax (Rate) dated 28.06.2017]*

# Other Changes



## Services by Panchayat/ Municipality

- Any activity in relation to a function entrusted to a Panchayat under Article 243G or a Municipality under Article 243W of the Constitution provided by the Central/ State Govt. or Union Territory or local authority in which they are engaged as public authority shall be treated neither as a supply of goods nor service.
- Prior to the amendment the function entrusted to a Municipality under Article 243GW and services provided by Union Territory was not included.

## Relief to fabric manufactures

- Refund of accumulated ITC on account of inverted duty structure allowed on after 01.08.2018.
- Unutilised accumulated ITC for and upto July, 2018 to lapse on inward supplies received upto 31<sup>st</sup> July, 2018.
- Earlier fabrics attracted GST @ 5% subject to non-availability of ITC.

Time limit for furnishing return for Input Service Distributor in FORM GSTR-6 from July 2017- Aug 2018 extended till 30<sup>th</sup> Sept 2018.



**Extension of due date  
for GSTR 6**

The term 'Business' has been defined specifically for the entry providing reduced GST rate for works contract services received by the Government or a local authority.

# Proposed Amendments to CGST Act, IGST Act & UTGST Act

1

## Composition scheme

- Upper limit to be increased from 1Cr. to 1.5 Cr.
- Composition dealers (except restaurant services) to be allowed to supply services upto 10% of turnover or Rs. 5 Lakhs, whichever is higher.

2

## RCM

- GST on RCM for URD purchases to apply to only specified goods in case of certain notified classes of registered persons

3

## Registration

- Threshold limit for registration for special category states to be increased from Rs. 10lakhs to Rs. 20lakhs.
- Multiple registrations may be opted with a State/UT for multiple places of business within the same State/UT.
- Only those e-commerce operators who collect tax at source to be mandatorily registered.
- Registration to remain temporarily suspended while cancellation of registration is under process.

4

## Neither supply of goods nor service

- Supply of goods from a place in the non-taxable territory to another place in the non-taxable territory without the goods entering into India;
- Supply of warehoused goods to any person before clearance for home consumption;
- Supply of goods in case of high sea sales.

# Proposed Amendments to CGST Act, IGST Act & UTGST Act

5

## Job work

- Commissioner to be empowered to extend Time limit for return of inputs and capital goods sent for job-work by 1 year and 2 years respectively.
- Place of supply of goods temporarily imported into India for job work and exported to be outside India.

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## Miscellaneous

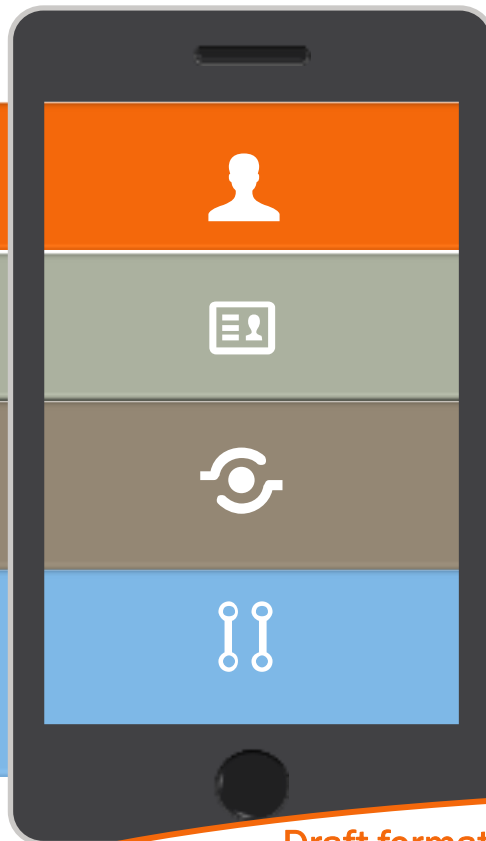
- Consolidated credit/debit notes may be issued in respect of multiple invoice in a FY.
- Amount of pre-deposit before Appellate Authority to be Rs. 25Cr. and before Appellate Tribunal Rs. 50Cr.
- Recovery can be made from distinct persons, even if present in different State/ UT.
- If consideration is received in INR it will qualify as export of supply of services if permitted by RBI.

6

## Input Tax Credit

- **Scope of ITC widened to include:**
  - ITC attributable to inputs used for outward activities specified under Schedule III.
  - Motor vehicles, vessels and aircraft for transportation of persons with seating capacity of more than 13.
  - Motor vehicles for transportation of money for of by a bank or financial institution.
  - General insurance, repair and maintenance in respect of motor vehicles, vessels and aircraft on which credit is available;
  - Goods or services to be made available to the employee by the employer as per any statute.
- **Interest not to be paid if the recipient pays amount after 180 days from the date of issue of invoice.**
- **Order of utilisation of ITC to be rationalized.**

# Key amendments proposed for GST Returns



- Single monthly return for most tax payers

- Filing dates to be staggered on the basis of turnover

- Profile based returns to be introduced

- Facility to file two amendment returns for each tax period to be provided

- One quarterly NIL return with SMS facility proposed

- Continuous uploading of invoices to be provided – proposed that ITC will be available only on the basis of uploaded invoices

- Quarterly return (**Sahaj & Sugam**) for small tax payers (turnover < Rs. 5 cr.) with monthly payment of tax

- Invoices not uploaded to be referred as 'missing invoices' - ITC of such invoices to be recovered

Draft formats of the proposed monthly and quarterly returns have been uploaded ([http://www.cbic.gov.in/resources//htdocs-cbec/GST\\_Returns\\_formats\\_public\\_consulation.pdf](http://www.cbic.gov.in/resources//htdocs-cbec/GST_Returns_formats_public_consulation.pdf))

For comments and consultation: <https://www.mygov.in/group-issue/simplified-gst-return-principles-and-draft-return-formats/>

# Suggestions of GST Council – yet to be implemented

Expenses for providing electric line/plant related to distribution of electricity provided by DISCOM to attract GST

Maintenance paid by Auroville foundation to Aurovilians is not liable to GST

...  
Courses run by private ITIs for designated trades are exempt under GST. Non-designated courses to be taxable

Clarification to be issued on applicability of Service Tax / GST on services rendered by an Indian Architect- Consultant in relation to immovable property located outside India to Indian Diplomatic Missions/Posts abroad.

Work in progress!



# GST – Advance Rulings



As per Section 97(1) of the Central Goods and Services Tax Act, 2017 ('CGST Act'), an applicant desirous of obtaining an advance ruling may make an application to the Authority for Advance Ruling ('AAR')

The broad objective for setting up a mechanism of Advance Ruling is to provide certainty in tax liability in advance, in relation to an activity proposed to be undertaken by the applicant and reduce litigation. Under GST, advance ruling can be obtained for a proposed transaction as well as a transaction already undertaken by the appellant.

***It may be clarified that an Advance ruling is binding only on the applicant who has sought the advance ruling and on the concerned officer or the jurisdictional officer in respect of the applicant .***

However, the Rulings help us to ascertain the mind-set and interpretation that may be adopted by the Department. Accordingly, we have discussed a few Advance rulings issued in the past months in the subsequent slides.

# AAR on issues relating to Agriculture

## *M/s VNR Seeds Pvt. Ltd. (Chattisgarh)*

**Issue** Whether ITC is available on the purchase of packing material transferred to its other branches as taxable supply?

**Ruling** – Applicant being a trader of seeds (exempted) and packing material can avail credit attributable to the taxable outward supplies of the packing material to its branches.

ITC can be availed of the tax paid on inputs which are used for effecting taxable outward supplies..



## *M/s Rara Udhyog (Rajasthan)*

**Issue:** Whether the activity of cleaning various agricultural commodities falls under Notification No. 11/2017 11/2017-Central Tax (Rate)? Whether the benefit of Entry 54 or 55 under Notification no. 12/2017-Central Tax (Rate) is available to the Applicant?

**Ruling:** Exemption is available only on processes which are carried on an agricultural farm and the process does not change the essential characteristics of the produce. The process is to only make it marketable for primary market. Mechanized cleaning to not attract NIL rate since it does not fall under intermediate production process as job work in relation to cultivation of plants.

The Exemption Entry is pari materia to the Entry under the Negative list of the Service Tax regime. AAR has taken a narrow interpretation of the Exemption Entry.



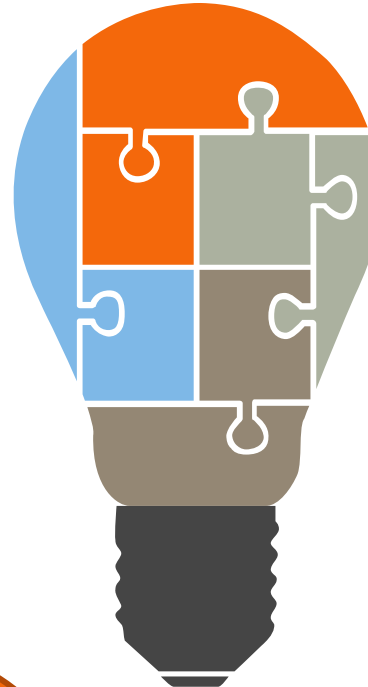
# AAR on Applicability of GST on reimbursement and compensation

## *M/s Habufa Meubelen B.V. – (Rajasthan)*

**Issue:** Whether reimbursement expenses paid by M/s Habufa Meubelen B.V. (HO) to its liaison office (LO) in India (Applicant) is liable to GST?

**Ruling:** The LO acts as a channel of communication between the HO and its suppliers in India for which no consideration is charged by the Applicant. Further, the LO does not render any consultancy services in India and thus, the reimbursement of expenses does not have any GST implication.

The AAR has not examined the implication of Explanation 1 to Section 8 of the IGST Act which states that where a person has an establishment in India and any other establishment outside India then such establishments will be treated as distinct persons.



## *Zaver Shankarlal Bhanushali (Maharashtra)*

**Issue:** Whether GST is applicable on the compensation for the alternate accommodation/ damages for delayed handover of possession of the new premises to be paid by the developer?

**Ruling:** Amount to be paid in the form of compensation is to do an act (i.e. Vacate the premises to facilitate redevelopment) as well as tolerate not possessing the new premises within the specified time. Thus, GST is applicable as per Clause 5(e) of Schedule II of the GST Act.

Clause 5(e) of Schedule II is very wide and covers within its ambit any amount received as compensation, liquidated damages or any amount of such nature.

3

# Custom updates

- Notifications and Circulars

# Customs – Non-tariff Notifications



Common  
Adjudicating  
Authority  
appointed by  
DGRI for specific  
SCN



Sea Cargo  
Manifest and  
Transhipment  
Regulations, 2018  
to be  
implemented from  
1 November 2018



Fixation of tariff  
value for Edible  
Oils, Brass Scrap,  
Poppy Seeds,  
Areca Nut, Gold  
and Silver

*Earlier the date was 1 August 2018*

Varnama Vadodara  
notified as Inland  
Container Depot for  
unloading of  
imported goods and  
loading of export  
goods

Levy of Fees (Customs Documents) Regulations, 1970 amended to provide for Amendment of Export manifest whereby provision has been made that no fees shall be levied in respect of an export manifest when the manifest is amended or supplemented with entries relating to the Shipping bills filed from 1st July, 2017 to 30th June, 2018 in Inland Container Depots

# Customs – Tariff Notifications

Notification No.	Implications
51/2018	Seeks to reduce the export duty on export of Iron Ore by MMTC Limited (only NMDC origin) to Japan and South Korea under the Long Term Agreement (LTA), from 30% to 10%, upto and inclusive of 31.03.2021.
52/2018	Expands list of exempt items for Handicraft Sector
53/2018	Seeks to amend BCD rates on certain textile goods
54/2018	HSN 6310 (used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials) removed from Mega Exemption Notification
55/2018	Seeks to exempt IGST calculated on the assessable value over and above the value (Pool in Price) at which Urea is sold by Department of Fertilizers to Fertilizer Marketing Entities on high sea sale basis.



# Customs Clarifications

Subject	Implications
Procedure to be followed by nominated agencies importing gold/ silver/ platinum under the scheme for 'Export Against Supply by Nominated Agencies'	<ul style="list-style-type: none"> <li>• No requirement of establishing one to one correlation between the consignment of gold/silver/platinum imported and the export of jewellery.</li> <li>• However, the nominated agencies/ exporters are required to maintain the accounts of duty free gold and domestically procured duty paid gold in such manner so that duty free gold/ silver/ platinum obtained for the purpose of export of jewellery is clearly accounted for by the export of jewellery /articles.</li> </ul>
IGST Refund related clarifications	<p><b>Exporters have mentioned PAN instead of GSTIN in the Shipping Bills</b></p> <p>Entity claiming refund (one which has filed the Shipping bill) will give an undertaking (signed by authorized persons of both the entities) to the effect that its other office shall not claim any refund or any benefit of the amount of IGST so paid. This undertaking has to be submitted to the Customs officer at the port of export.</p> <p>Board has extended the rectification facility to Shipping Bills filed up to 30.06.2018 where there is mismatch in invoice details appearing in GST Returns and shipping bill.</p>

Help desks for refund processing set up at certain locations for limited period

# 4 FTP updates

- Notifications, Public Notices, Circulars & Trade Notices.

# FTP Notifications



Addition of Vishakhapatnam port for import of new vehicles.

- Vishakhapatnam port is now added to the list of ports only through which import of new vehicles is allowed.
- List of such ports are listed below:-
- (A) Seaports:- 1. Nhava Sheva Sea  
2. Mumbai  
3. Kolkata 4. Chennai 5. Ennore 6. Cochin  
7. Kattupalli 8. APM Terminals  
Pipavav  
9. Krishnaptanum 10. Vishakhapatnam;
- (B) Airports:- 11. Mumbai Air Cargo  
12. Delhi Air Cargo, 13. Chennai Air Cargo and
- (C) ICD's:- 14. Telegaon Pune 15. Tughlakabad & 16. Faridabad



Insertion of import policy conditions under Chapter 29 and 30 of the ITC (HS) 2017, Schedule-I (Import Policy).

- Import of Oxytocin is now "Prohibited" earlier it was freely importable.
- HS codes covered under Oxytocin are:-
- 29371900
- 29372900
- 29379019
- 29379090



Amendment in Para 2.47 and Para 3.05 of Chapter-3 of FTP 2015-2020.

- The eligible criteria for entitlement under MEIS for Courier / Post Exports have been increased to Rs. 5,00,000/- per consignment earlier which was Rs. 25,000/- per consignment only.
- Also the said limitation with respect to courier exports for the purpose of benefits under MEIS has been done away with.

# FTP Public Notices



Revised ANF 3B for applications under Services Exports From India Scheme (SEIS).

- New application format for SEIS application has been notified against FYI 2017-18,
- Two periods have been introduced FYI 2017-18;
- Period 1 (from 01.04.2017 to 31.10.2017)
- Period 2 (from 01.11.2017 to 31.03.2018)
- As SEIS rate for Period 1 has been enhanced by 2%.



Introduction of new Para 3.24 in the Chapter 3 of the Handbook of Procedures, 2015-20.

- New Para 3.24 in the Chapter 3 of HBP 2015-20 has been introduced which states as under:-
- Whenever any shipment will be re-imported, the exporter need to obtain No Incentive Certificate under MEIS in the specified format ANF 3E.
- In case MEIS has been issued for the relevant shipments, the exporter will be required to refund the proportionate amount along with applicable interest.



MEIS benefit for Bengal-gram under ITC (HS) Code 07132020 up to 20.09.2018.

- The MEIS benefits for “Bengal-Gram” under ITC HS Code 07132020 was available up to 20.06.2018
- Which is now extended up to 20.09.2018
- Rate of reward is 7%



Amendments in the Appendix 3B of the Merchandise Exports from India Scheme (MEIS).

- The MEIS benefits for certain items has been enhanced from 7% to 10% for the period 13.07.2018 to 12.01.2019 and 13.07.2018 to 31.03.2019 respectively .
- HS Codes are listed below-
- 04051000; 04059020; 04063000; 04069000; 23040010; 23040020; 23040030; 23040090



# FTP Trade Notices & Circulars

Subject	Implications
<p>Clarification on acceptance of any copy of Shipping Bill in lieu of EP copy of Shipping Bill for grant of EODC of Advance Authorization.</p>	<p>Vide Public Notice 09 dated 14.05.2018 , DGFT has clarified that self-certified copy of any shipping bill will be considered for the closure of Advance Authorization ('AA') for the exports made on or after 23.11.2016</p> <p>Once again it is clarified that self-certified copy of any type of shipping bill i.e. Exporter copy / EP Copy / CHA Copy / Exchange Control Copy will be sufficient for the closure of AA.</p>
<p>Activation of E-com module for applying for SEIS, based on ANF 3B as notified vide Public Notice No.15/2015-20 dated 28.06.2018.</p>	<p>Online module for SEIS application against FYI 2017-18 will be available on or after 01.09.2018.</p>



# About VK&S



## SERVICES

Customers are the source of real  
growth with practical expertise.

**Vijaywargi Khabiya and Saoji**, Chartered Accountants, is a single window professional services firm focusing on high quality services one needs from a business advisory organization. The firm is managed by dynamic & pulsating partners with decade long professional experience. The firm provides services and consultancy related to accounting & implementation thereof, auditing including internal, statutory, tax, concurrent and management audit, matters related to direct & indirect tax including advisory, litigation, due diligence review, tax optimization and compliance services, outsourcing of accounts, payrolls, FEMA, Company Laws matters, Project Financing, Subsidies, and the like.

# Contact us



## ANY QUESTIONS?

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