

## INDIRECT TAX LAW REPORT

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# GST HIGHLIGHTS

- 1. GST Demonetisation to widen tax base & help meet fiscal targets:** Demonetisation and implementation of GST will widen the tax base leading to the improvement in the tax-to-GDP ratio, and together with higher growth over the next two-three years allow the government to maintain fiscal prudence while setting aside funds for public investments.
- 2. President gives nod to four supporting legislations on GST:**

The President, Pranab Mukherjee has given assent to four key legislations on Goods and Services Tax, paving the way for the roll out of one-nation-one-tax regime from July 1. The legislations were The Central GST Act, 2017, The Integrated GST Act, 2017, The GST (Compensation to States) Act, 2017, and the Union Territory GST Act, 2017.
- 3. New GST rates may raise property costs, say real estate developers:**Real estate developers are concerned that the implementation of the GST may raise the overall cost of properties if the sector comes under expected 18% tax slab and stamp duty is not subsumed in the new tax rate structure. The GST Bill cleared in Parliament's budget session, paving the way for roll-out of the indirect tax regime on 1 July. According to the legislation, land leasing, renting of commercial properties and purchase of under-construction housing projects will attract GST.

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- 4. GSTN a perfect portal for data security post GST-** Industries are assured of a completely foolproof security protection of its data and tax related information with total stability and backup facility, stressing that only the tax payer and concerned tax officer would have access to information submitted to GSTN portal by tax payers post GST. Even the functionaries of GSTN would not have any access to tax related information of tax payers after GST is enforced and that tax payers should rest assured on the front of data protection.
- 5. 70% goods and some consumer durables to become cheaper under GST-** A number of goods such as cosmetics, shaving creams, shampoo, toothpaste, soap, plastics, plants and some consumer durables could become cheaper under the proposed GST regime as most items are likely to be subject to the rate of 18% rather than the higher one of 28%, therefore, allowing most of the goods to make it to the lowest bracket.
- 6. Taxpayers to be rated on GST compliance-** Taxpayers registered under the new GST regime that is set to be implemented from July 1 will be assigned a rating, based on how promptly they upload invoices, pay taxes and files returns. The ratings will be made public on GST Network (GSTN) website as tax authorities seek to build peer pressure among companies to ensure compliance.

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**7. GST: 5 things that a taxpayer have to look out-** Here are 5 things that taxpayers have to look out for in the new GST regime:

**a. Multiple tax reforms:**

Companies will have to go through the grueling exercise of filling up and filing multiple forms for Central GST (CGST), the inter-state integrated GST every month.

**b. Can GST support a flood of data? :**

GST Network is geared to accept up to three billion invoices a month from 8.5 million taxpayers from day one. The common portal ([www.gst.gov.in](http://www.gst.gov.in)) acts as an interface between different stakeholders in the GST ecosystem, namely taxpayers, tax departments, banks, the RBI, external service providers, among others. Given the experience of online filing, the new GSTN will match billions of vouchers, facilitate tax collection, provide refunds and check evasion.

**c. Go digital without hard copies:**

GST will herald not only a new tax but also a 100% digital system to file returns and payments. All filings, communications and payments will be through a common portal. There will be a discontinuance of hard copy filings and a move towards digital India.

**d. Data Privacy:**

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For the data security and integrity, there will be IT firewalls and penal provisions for any leak of information. Given the rise in cyber crimes, leakage of information and technical glitches be ruled out.

**e. Allegations of draconian provisions:**

Some of the Parliamentarians raised objections to some of draconian provisions of arrest for fraud in the initial years as many new firms will be using the GSTN for the first time and are bound to make genuine mistakes. There will be no arrest for frauds upto Rs. 2 crore. For offences between Rs. 2 crore and 5 crore, it is going to be bailable. For offences over Rs. 5 crore, it is going to be non-bailable.

# SERVICE TAX NOTIFICATIONS

NOTIFICATIONS		
Notification No.	Date of Issue	Subject
1. Notification No. 15/2017-Service Tax	13-04-2017	<p style="text-align: center;"><b>Amendment in Notification No.30/2012- Service Tax</b></p> <p>Ocean freight- Importer liable to pay service tax in case of services provided by a person located in non-taxable territory to a person located in non-taxable territory.</p>
2. Notification No. 14/2017-Service Tax	13-04-2017	<p style="text-align: center;"><b>Point of Taxation (Amendment) Rules, 2017.</b></p> <p>Point of Taxation Rules, 2011 amended w.e.f. 22.01.2017- new Rule 8B is inserted after Rule 8A for determination of point of taxation in case of services provided by a person located in non-taxable territory to a person in non-taxable territory.</p> <p>“Notwithstanding anything contained in these rules, the point of taxation in respect of services provided by a person located in non-taxable territory to a person in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India, shall be the date of lading of such goods in the vessel at the port of export.”</p>

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<p>3. Notification No. 13/2017-Service Tax</p>	<p>13-04-2107</p>	<p align="center"><b>Service Tax(Third Amendment) Rules, 2017</b></p> <p>Service Tax Rules, 1994 amended to specify importer as person liable to pay service tax; alternate mechanism provided for calculating and paying Service tax, Swachh Bharat Cess, KrishiKalyanCess.</p>
<p>4. Notification No. 13/2017- Service Tax</p>	<p>12-04-2017</p>	<p align="center"><b>Service Tax (Settlement of Cases) Amendment Rules, 2017.</b></p> <p>Amendment made in Service Tax (Settlement of Cases) Rules, 2012: Application form SC(ST)-2 prescribed for settlement by co-noticee when main notice against whom tax is demanded has opted for settlement.</p>
<p>5. Notification No. 12/2017- Service Tax</p>	<p>31-03-2017</p>	<p align="center"><b>Service Tax (Advance Rulings) Amendment Rules, 2017</b></p> <p>In the Service Tax (Advance Rulings), 2003, the Central Board of Excise &amp; Customs notifies Authority for Advance Rulings (ARA) constituted under I-T Act</p>

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# SERVICE TAX JUDGMENTS

## Exclusive Supreme Court Ruling:

1. The Revenue has come up with the present appeals, raising the following substantial questions of law:

**Refund of CENVAT Credit on Export of services-**Relying upon the judgment of High Court in case of **CC v. M/s Hyundai Motor India Engineering (P) Ltd., 2016-TIOL-3194-HC-AP-ST**, which speaks of the relevant date for filing the refund claim under Rule 5 of CENVAT Credit Rules, 2004, is held to be the date of receipt of payment.

**Admissibility of refund of CENVAT Credit on construction service-**Relying on the judgment in case of **Infosys Ltd. v. C.S.T. Bangalore, 2014-TIOL-409-CESTAT-BANG**, wherein the definition of 'input service' has been considered and discussed. The CESTAT remanded the matter to the original adjudicating authority and held to be no infirmity or illegality in the judgment of the Tribunal.

The Supreme Court held that judgment relied upon by the Revenue is not a part of record and cost of Rs. 10,000/- is imposed to be deposited in the account of the Supreme Court Legal Services Committee. Hence, revenue appeals dismissed. **Commissioner of Customs, Central Excise and Service Tax, Hyderabad- IV v. M/s Hyundai Motor India Engineering Pvt. Ltd., 2017-TIOL-145-SC-ST.**

## High Court Ruling:

2. **Refund Claim-** The facts of the case being that the petitioner appeal for refund was allowed by the Appellate Authority and the order has attained finality. Despite the same, the Assessing Officer rejected the application for the refund on the ground that it was barred by limitation u/s 11-B of Central Excise Act, 1944. The Commissioner (Appeals) also by mistake considered the appeal independently and rejected the appeal.

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But, the Tribunal allowed the appeal and imposed a cost of Rs. 10,000/- on the Assessing Officer personally for having not complied with the order of the Appellate Authority. Held by the High Court that a mere incorrect order ought not to invite penal consequences if made bona fide and hence cost imposed on the Assessing Officer for having not complied with the orders of Appellate Authority was set aside. **Commissioner of Service Tax, Delhi- IV v. RITES Ltd., 2017-TIOL-720-HC-P&H-ST.**

**Exclusive CESTAT Cases:**

- 3. Manpower recruitment or supply agency's services-** The facts of the case are that the respondent is a defunct sugar factory which has been taken over by Maharashtra State Co-operative (MSC) Bank for non-discharge of dues. The MSC Bank, in a tripartite agreement, leased out the sugar factory to other various sugar manufacturers on an agreement which indicated for payment of salaries and wages and the statutory dues of the employees of respondent i.e. TasgaonPalus Taluka SSK Ltd. The agreement indicated that salaries and wages are paid by the lessee directly to the employees and not a single rupee is paid to the respondent. It is the case of the revenue that such an amount paid to individuals directly is liable to be taxed under 'Manpower recruitment or supply agency services.' The CESTAT held that since there is no payment received, hence the assessable value is '0' and when the assessable value is '0' there cannot be any tax and no liability arises. Therefore, Revenue appeal rejected. **CCE, Kolhapur v. TasgaonPalus Taluka SSK Ltd, 2017-TIOL-1231-CESTAT-MUM.**
  
- 4. CENVAT Credit-** Claim of rebate of tax under Export of Service Rules, 2005 and refund of CENVAT Credit under Rule 5 of CENVAT Credit Rules, 2004 are mutually exclusive schemes. After extracting Rule 5 of CCR, 2004, the CESTAT observed that refund of CENVAT Credit is admissible provided the claimant does not claim rebate of duty under Central Excise Rules. **M/s 3D PLM Software Solutions Ltd. v. Commissioner of Service Tax- VII, Mumbai, 2017-TIOL-1215-CESTAT-MUM.**

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- 5. Membership fees not subject to taxation under Copyright Act-** Where the members, doubtlessly, have paid membership or subscription fees to the society registered under the Copyright Act, it does not mean that receipts received from the members by an association are taxable. Moreover, the definition of club or association specifically excludes the body established/ constituted under the law for the time being in force. The Bench held that Copyright Societies are established under the Copyright Act, 1957 and hence, not liable to be taxed on any receipts from its members. **2017-TIOL-1070-CESTAT-MUM.**
- 6. Tax Returns** -The Respondent is engaged in the auditing of accounts, checking of clients' accounting data, consultancy, VAT and I-T return checking, preparation of documents in compliance with various statutes besides representing clients before tax authorities and statutory bodies. It was held by CESTAT that **Submission of returns or appearance before tax authorities are not activities that are directly concerned with furtherance of business and hence not taxable as Business Support services.** On the contrary, these are activities that are thrust upon an organization for its very survival in the realities of the legal environment in which the organization functions. These are unavoidable and are not easily performed by the human resources available within the organization. Unless an activity is optional for the continued existence of the organization and permits the flexibility of self-performance vis-à-vis outsourcing, it does not appear to invite coverage as 'support service of business or commerce' and the appeal of Revenue has not ventured to do so. **2017-TIOL-1131-CESTAT-MUM.**
- 7. Refund claim- Limitation-** Amount when paid under protest, limitation prescribed u/s 11(B)(1) of Central Excise Act, 1944 is not applicable. Amount paid prior to levy of duty and under protest after levy of duty is refundable. **Mera Baba Realty Associate (P.) Ltd. v. Commissioner of Service Tax, Delhi, 2017 (49) S.T.R. (Del.)**

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8. Where default in paying tax occurred due to delay in reconciliation of amounts received for the service of cargo handling and GTA service, as GTA services were discharged under reverse charge mechanism, it was held that it is not a reasonable ground to invoke Section 80 of Finance Act, 1994 for setting aside penalty imposed. Registered service provider is bound to maintain internal accounts and at least avoid delay after the first SCN. **Reliable Stevedores Pvt. Ltd. v. Commissioner of Central Excise & Customs, Vishakapatnam-II, 2017 (49) S.T.R. 298 (Tri.-Hyd.)**
9. **Availment of CENVAT Credit-** Mandap Keeper Services used to organize meetings and events for new vehicle launch, sales promotion events, business dealer meets, conferences etc. It was held that these activities promoted sale of vehicles and were connected with the business of assessee of manufacture of motor vehicles and part thereof. Hence, assessee was entitled to avail CENVAT Credit of Service Tax paid thereon. **Commissioner of Central Excise, Delhi-III v. Maruti Suzuki India Ltd., 2017 (49) S.T.R. 261 (P&H).**
10. **Valuation-** The demand sought to be justified as additional consideration for service provided in terms of Service Tax (Determination of Value) Rules, 2006- Scrap sale whose nature is not defined in SCN, cannot be said to be consideration for taxable services provided or to be provided. Only amounts received towards taxable service shall be liable to service tax. In the absence of any legal provision to include the value of the sale of scrap in assessable value for Service Tax purposes, the same shall be liable to be set aside. **ShapoorjiPallonji & Co. Ltd. v. Commissioner of Central Excise, Nagpur, 2017 (49) S.T.R. 588 (Tri.- Mumbai).**

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# CENTRAL EXCISE NOTIFICATIONS

<b>EXCISE NON-TARIFF NOTIFICATIONS</b>		
<b>Notification No.</b>	<b>Date of Issue</b>	<b>Subject</b>
1. Notification No.- 10/2017-CENT	13-04-2017	<p><b>CENVAT Credit (Second Amendment) Rules, 2017</b></p> <p>Amendment in CENVAT Credit Rules, 2004:</p> <p>Services provided by a foreign shipping line to a foreign charter w.r.t. goods destined for India- Rule 2, 4 and 9 of CENVAT Credit Rules, 2004 amended w.e.f. 23.04.2017 to allow the importer of goods to take CENVAT Credit on the strength of challan evidencing payment of service tax by the importer.</p>
2. Notification No.- 09/2017-CENT	12-04-2017	<p><b>Central Excise (Settlement of Cases) Amendment Rules, 2017</b></p> <p>Amendment in Central Excise (Settlement of Cases) Rules, 2007:</p> <p>Application form SC(E)-2 prescribed for settlement by co-noticee when main notice against whom duty is demanded has opted for settlement.</p>
3. Notification No.- 08/2017-CENT	31-03-2017	<p><b>Central Excise (Advance Rulings) Amendment Rules, 2017</b></p> <p>Amendment in Central Excise (Advance Rulings) Rules, 2002:</p> <p>Excise- CBEC notifies Authority for Advance Rulings (ARA) constituted under the I-T Act.</p>

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# CENTRAL EXCISE JUDGMENTS

## Exclusive Supreme Court Rulings:

- 1. Pre-deposit-** The order of the High Court is reviewed on the question of law. The law is set at rest that review is entertainable under Order 47 and Rule 1 of the Code of Civil Procedure, 1908. The ratio of the judgment being, that subsequent amendment in Section 35-F of the Central Excise Act, 1944 which reads as the “deposit of certain percentage of the duty demanded or penalty imposed before filing any appeal” would not be applicable as the impugned order was based on consent of the counsel for the petitioner that their clients were ready and willing to deposit 50% of the duty i.e. to the tune of Rs. 35 lakhs within a period of eight weeks from the date. Review petition is dismissed and SLP to Supreme Court also dismissed. Four weeks time granted to make pre-deposit. **ARCL Organics Ltd. and Anr v. CCE, Kolkata-V, 2017-TIOL-162-SC-CX.**
- 2. Manufacture as per Section 2(f) of Central Excise-** The CESTAT had relied upon the apex court decision in **M/s. Cynamid India Ltd., 2002-TIOL-2275-SC-IT** wherein it is held that conversion of paddy into rice is not a distinct operation and the rice and the husk remain in their natural form as a result of dehusking and are covered by the term ‘agricultural product’. Therefore, since the test of the manufacture fails as the goods are not manufactured goods as per Section 2(f) of the Central Excise Act, 1944, accordingly, the question of excisability does not arise. The civil appeals are filed by the Revenue against the Tribunal order before the Supreme Court. It was held that devoid of any meritorious grounds, the civil appeals therefore, dismissed.

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**Commissioner of Central Excise and Service Tax, Panchkula v. M/s Dunar Foods Ltd., 2017-TIOL-155-SC-CX.**

- 3. Classification under Central Excise Tariff Act, 1985-** The appellants were engaged in the manufacturing of Black & White Television as well as Colour Television sets falling under Chapter Sub-Heading 8528 of Schedule to the Central Excise Tariff Act, 1985. Classification under 8528 is upheld by the Supreme Court. The findings of the forum that clearances effected by the appellant would attract the levy of duty under Tariff Entry 8528 and not under Entry 8529 is based on the well considered findings of fact recorded in the light of departmental circulars and the provisions of the relevant statute. The Civil Appeals therefore, accordingly, dismissed. **Vewvox Systems v. Commissioner of Central Excise and Service Tax, 2017-TIOL-163-SC-CX.**

**High Court Ruling:**

- 4. Attachment of Immovable Property-** The issue raised that can the attachment of Immovable Property (IMP) continue after the death of the sole proprietor? The High Court succinctly answered that the law itself does not permit the continuation of recovery proceedings and the concern, after the death of the sole proprietor/ proprietress does not exist and the heirs of the deceased cannot be proceeded against. The HC further added that the Department can take the recourse of civil law, institute the legal proceedings and can enforce and execute decree/ order by even attaching the movable/ immovable property, if otherwise permissible in law. Therefore, writ petition was allowed and attachment order and warrant were set aside. **2017-TIOL-664-HC-MUM-CX.**

**CESTAT Cases:**

- 5. Valuation under Section 4 of Central Excise Act, 1944-** The facts of the case is that the appellants have manufactured LPG Bullets for the execution of the composite project for the manufacture and supply of

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LPG Bullets and erection and installation of the same at the site of M/s Bharat Petroleum Corporation Ltd. The valuation of LPG Bullets comes to Rs. 42 lakhs. The Department contended that appellants evaded excise duty to the extent that they have not included the value of bought out items and other manufacturing activity taking place at the site for erection and installation of the said LPG Bullets. The CESTAT held that these bought out items are used only for erection and installation at site and such activity, does not amount to manufacture. Moreover, after erection and installation of LPG Bullets, it became immovable goods. If at all any activity amounts to manufacture, by virtue of immovability, the activity cannot be charged to excise duty. Therefore, no demand sustained, impugned orders set aside and appeal allowed. **M/s India Tube Mills and Metal Industries v. CCE, Mumbai, 2017-TIOL-1230-CESTAT-MUM.**

6. It is a settled position of law that goods should be released provisionally to the person from whose custody it was seized on the conditions being: 1) Evidence proves appellant as rightful owner; 2) No other claimant came forward for seized goods till date; 3) No evidence that seized goods of foreign origin or that import is prohibited or banned. **Kubolay Paul v. Commissioner of Customs, Shillong, 2017 (348) E.L.T. 131 (Tri.- Kolkata)**
7. **CENVAT Credit on garden services**-The issue is admissibility or otherwise of CENVAT credit on Garden services in respect of maintenance of garden located within the factory premises of the appellant. It was observed by CESTAT that in view of statutory requirement laid down by Maharashtra State Pollution Control Board, Garden services is an input service and therefore, credit of CENVAT can be availed rightly. **2017-TIOL-1126-CESTAT-MUM.**

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8. **Servicing charges for the purpose of Valuation-** There is no dispute in the fact that whatever charges on account of servicing of the machine, training of the operator, charges for providing assistance in plant layout are not related to sale of the particular machine but are completely independent from manufacture. The CESTAT held that the charges collected by the appellant from customer, whom the machines were sold long back, is not includible in the assessable value of the machine. The demand was held to be unsustainable; the impugned order was set aside and the appeal was allowed. **2017-TIOL-1110-CESTAT-MUM.**
9. **Refund-** Duty paid by inadvertence without taking the benefit of the notification. Held, assessee is entitled to refund of amount as such amount could not have been collected lawfully in first place vide Section 27 of the Customs Act, 1962. **Commissioner of Customs, ICD, Patparganj, New Delhi v. Kent RO Systems Pvt. Ltd., 2017 (347) E.L.T. 405 (Del.)**
10. **Samples Test Report-** Reports to be communicated to the manufacturer as laid down by sub-rule (4) of Rule 56 of Central Excise Rules, 1944 gives a right to the manufacturer to seek re-testing within ninety days. Show cause notice issued along with test report, though report was issued prior thereto, SCN quashed. **S.B. Products v. Union of India, 2017 (347) E.L.T. 409 (M.P.)**

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