# INDIRECT TAX WEEKLY DIGEST

25 July 2023
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## GOODS & SERVICES TAX

### LEGISLATIVE UPDATES

#### NOTIFICATION

**EXTENSION OF DUE DATES FOR FILING AVAILING THE BENEFIT OF AMNESTY SCHEMES AS WELL AS FILING PERIODICAL GST RETURNS FOR TAXPAYERS HAVING PRINCIPAL PLACE OF BUSINESS IN MANIPUR**

The 50th GST Council meeting held on 11 July 2023 had inter alia proposed several recommendations including extension of due dates for availing the benefit under the amnesty schemes as well as extension of due date for filing periodical GST returns for Taxpayers having principal place of business in Manipur[1].

*[Notification nos:18,19,20,21,22,23,24,25 & 26/2023 - Central Tax dated 17 July 2023]*

#### CIRCULARS

The 50th GST Council meeting held on 11 July 2023 had inter alia proposed several recommendations in respect of the following[1]:

- Computation of interest on wrong availment and utilisation of IGST credit.
- Clarification in respect of the difference in Input Tax Credit (ITC) availed in Form GSTR-3B vis-à-vis ITC reflected in Form GSTR-2A for the period from 1 April 2019 to 31 December 2021.
- Clarification on Tax Collected at Source liability in cases involving multiple E-Commerce Operators in a single transaction.
- Clarification in relation to the replacement of part(s) and repair services supplied during the warranty period.
- Clarification on the taxability of shares held by the holding company in its subsidiary.
- Clarification on refund-related issues.
- Clarification on E-invoicing requirements on supplies made to specified persons.
- Clarification on the taxability of services provided inter se between distinct persons.

*[Circular nos:192/04/2023, 193/05/2023, 194/06/2023, 195/07/2023, 196/08/2023, 197/09/2023, 198/10/2023, 199/11/2023 - GST dated 17 July 2023]*

### JUDICIAL UPDATES

**REFUND APPLICATION FOR DIFFERENTIAL AMOUNT OF ITC NOT CLAIMED EARLIER, CANNOT BE DENIED ON TECHNICAL GROUNDS**

**Facts of the case**

- M/s. Shree Renuka Sugars Ltd. (Taxpayer), inter alia engaged in the manufacture and export of sugar, discharges applicable GST on the domestic supply of sugar. Further, the export of sugar (zero-rated supply) is undertaken without payment of IGST under a Letter of Undertaking (LUT). In respect of such zero-rated supply, the Taxpayer claims a refund of unutilised ITC under Section 54 of the Central Goods and Services Tax Act, 2017 (CGST Act) as per the formula provided under Rule 89 of the Central Goods and Services Tax Rules, 2017 (CGST Rules).

[1] Our analysis and summary of the notifications and circulars can be accessed here.

- For the FY 2020-21 and 2021-22, the Taxpayer filed applications for claiming a refund of unutilised ITC in respect of zero-rated supplies (Original Applications). However, due to an inadvertent (arithmetical) error, the refund application was filed for a lower amount which was allowed by the Tax Authorities post-verification.
- Subsequently, on detection of the aforesaid error, the Taxpayer filed supplementary refund applications for the differential amount (Supplementary Applications). In respect of such Supplementary Applications, the Tax Authorities issued Show Cause Notices (SCN) to the Taxpayer alleging rejection of such applications on the ground that the same was filed under the 'Any Other' category which is an invalid category.
- In response, the Taxpayer filed its response to the aforesaid SCNs. However, the Tax Authorities, vide the Impugned Order, confirmed the aforesaid SCNs rejecting the refund applications.
- Aggrieved by the above, the Taxpayer filed a Writ Petition before the Hon'ble Gujarat High Court.

**Contentions by the Taxpayer**

- Owing to an error, the refund of ITC claimed in the Original Applications was lower than what was actually admissible to the Taxpayer in respect of such zero-rated supplies.
- Upon noticing the error, the Supplementary Applications were duly filed by the Taxpayer. Such applications are only for correcting clerical and arithmetical errors in filing the Original Applications. However, while showing the category of refund application, the Taxpayer indicated "Any Other" as the category because the refund applications for 11 months had already been made under Clause 7(c) i.e., the 'accumulated ITC' category for export of goods without payment of IGST which was also sanctioned and paid by the Tax Authorities.
- The aforesaid factual background was also explained by the Taxpayer in response to the SCNs issued by the Tax Authorities. However, the Tax Authorities sought to pass the Impugned Order without providing an opportunity of being heard to the Taxpayer.
- There is no bar under the GST laws for making a supplementary refund application for the same period for a differential amount.
- The GST portal restricts the filing of multiple refund claims under the same category for the same period. Therefore, the Taxpayer was forced to file the Supplementary Application under the 'Any Other' category. Although the original refund application of the lower amount was uploaded under the proper category under Clause 7(c) viz. 'Exports of goods/ services without payment of tax (accumulated ITC)', of Form GST RFD-01, the Taxpayer had to file the supplementary refund application under the category 'any other' as the GST Portal does not accept more than one refund application under the same category and for the same tax period.
- Reliance was placed on various judicial precedents inter alia including ***Bombardier Transportation India Pvt. Ltd. Vs. DGFT [2021 (377) ELT 489 (Guj.)]***, ***P.A. Footwear Pvt. Ltd. Vs. DGFT, New Delhi [2020 (372) ELT 660 (Mad.)]*** and ***Bodal Chemicals Ltd. Vs. Union of India [2022-VIL-124-GUJ]***.
- In view of the above, the Taxpayer urged the Hon'ble High Court to set aside the Impugned Order.

**Contentions by the Tax Authorities**

- The GST Portal automatically computes the refundable amount of ITC as per the formula provided under Rule 89(4) of the CGST Rules.
- While the Taxpayer could have claimed a higher refund in the Original Application, the Taxpayer himself would be responsible for claiming a lower amount of refund.
- Circular no:110/29/2019-GST dated 3 October 2019 (Circular dated 3 October 2019) clarifies the eligibility to file a refund application for a period and category under which, the NIL Refund application has been filed. Para 3 of the aforesaid Circular provides that no refund application shall be filed under the same category for any subsequent period.
- Since the Taxpayer has already claimed a refund for the relevant period (in the Original Application), the Tax Authorities have rightly rejected the Supplementary Application filed in respect of the same tax periods.
- Reliance was placed on ***Union of India & Ors. Vs. VKC Footsteps India Pvt. Ltd. [2022 (2) SCC 603]***.

**Observations and Ruling of the Hon'ble High Court**

- On a perusal of Sections 54(3) & (14) of the CGST Act, Section 16 of the Integrated Goods and Services Tax Act, 2017 (IGST Act) and Rule 89 of the CGST Rules, it is clear that the term 'refund amount' means the maximum amount of refund that is admissible.
- It is undisputed that the Taxpayer has filed the Supplementary Applications within the prescribed time limit provided under Section 54 of the CGST Act.
- In the present case, the Taxpayer was left with no option but to submit the Supplementary Application under the 'Any Other' category. Thus, the issue involved in the present case is nothing but a technical error, and for such a technical error, the Taxpayer's refund claim cannot be rejected without examining the same on its own merits and in accordance with the law.
- In ***VKC Footsteps India Pvt. Ltd. (supra)***, the Hon'ble Supreme Court had examined the issue where the High Court had expanded the provision for a refund beyond what was provided in the legislature. The aforesaid decision is inapplicable to the present case.
- It is well settled that the benefit which otherwise a person is entitled to once the substantive conditions are satisfied cannot be denied due to a technical error or lacunae in the electronic system.

- In view of the above, the Supplementary Application cannot be outrightly rejected merely on a technicality and that too when substantive conditions are satisfied without scrutiny by the Tax Authority in accordance with the law.
- Accordingly, the Writ Petition is allowed, and the Impugned Order is set aside. The Tax Authorities are directed to allow the Taxpayer to furnish a manual refund application and process the same in accordance with the provisions of the GST Law.

  *[M/s. Shree Renuka Sugars Ltd. Vs. State of Gujarat, [2023-VIL-439-GUJ], dated 13 July 2023]*

## ELIGIBLE REBATE OF CENTRE AND STATE TAX LEVIES (ROSCTL) SCRIPS ISSUED UNDER THE FTP 2015-20 ARE EXEMPT FROM THE LEVY OF GST

**Facts of the case**

- M/s. BVN Traders (Taxpayer) is inter alia engaged in the business of purchase and sale of Duty Credit Scrips (DCS) under various schemes inter alia including Rebate of State and Central Taxes and Levies (RoSCTL) Scheme.
- In respect of DCS issued under the RoSCTL Scheme, the Taxpayer has filed an application before the Authority for Advance Ruling to determine the following:
  - Whether such DCS would be exempt from the levy of GST in terms of Sl. No. 122A of Notification no:2/2017-Central Tax (Rate) dated 28 June 2017 (Exemption Notification).
  - Whether the Exemption Notification would apply to all DCS.

**Contentions by the Taxpayer**

- DCS under RoSCTL Scheme would be covered under Sl. No. 122A of the Exemption Notification on account of the following:
  - DCS are instruments to award exporters with the objective of export promotion by allowing them to set off Basic Customs Duty liability.
  - As per the FAQ released by the Customs ICEGATE, DCS under RoSCTL Scheme is transferable and can be used for payment of Customs Duty liability.
  - Circular no:46/20/2018 dated 6 June 2018 inter alia clarifies that Renewable Energy Certificate (REC), Priority Sector Lending Certificate (PSLC) and other similar documents would not be treated as DCS and would attract GST @ 12%. However, the aforesaid Circular cannot be applied in the context of DCS under RoSCTL because REC, PSLC are neither related to payment of Customs Duty and nor issued to incentivise Indian exporters.
- All DCS are exempt from the levy of GST (irrespective of the scheme under which they have been issued) because Sl. No. 122A of the Exemption Notification covers 'Duty Credit Scrips', an inclusive phrase.

**Observations and Ruling of the AAR**

- While DCS is not defined in the Exemption Notification / GST law, a resort can be made to the following provisions of the FTP.
  - As per Para 3.02 of the FTP, DCS is granted as rewards under MEIS and SEIS. The DCS and the goods procured against them are freely transferable. DCS can be used to make payment of Customs Duties.
  - Para 4.01(c) of the FTP deals with RoSCTL Scheme by referring to the notification issued by Ministry of Textiles.
- Question 22 of the FAQs on GST (3rd Edition) issued by the CBIC dated 15 December 2018 clarifies that DCS issued under MEIS / SEIS Schemes are classifiable under HSN Code 4907 and exempted from the levy of GST as per Sl. No. 122A of the Exemption Notification.
- Para 3 of Circular no:10/2019-Customs dated 12 March 2019 inter alia clarifies that the benefit to the exporters under the RoSCTL Scheme shall be given by DGFT in the form of MEIS Scheme type DCS.
- In view of the above, it was held as under:
  - DCS issued under the RoSCTL Scheme are exempt from the levy of GST in terms of Sl. No. 122A of the Exemption Notification.
  - The Exemption Notification is applicable to all DCS, excluding the ineligible DCS.

  *[AAR- Uttar Pradesh, M/s. BVN Traders, [2023-VIL-126-AAR], dated 13 July 2023]*

## INCENTIVES RECEIVED FROM ORIGINAL EQUIPMENT MANUFACTURER FOR ACHIEVING TARGET CANNOT BE TREATED AS 'TRADE DISCOUNT' AND WOULD BE LEVIABLE TO GST

**Facts of the case**

- M/s. MEK Peripherals (India) Pvt. Ltd. (Taxpayer) is inter alia a reseller of Intel Products. The Taxpayer procures these products from various distributors, who in turn, procures them from Intel Inside US LLC (IIUL). These products are subsequently sold by the Taxpayer to its retailers.
- The Taxpayer has entered into an agreement with IIUL under the Intel Authorized Components Supplier Program (IACSP), where the Taxpayer was entitled to earn incentives as a percentage of performance to quarterly goals on eligible Intel products.
- In this regard, the Taxpayer had filed an application for Advance Ruling before the Maharashtra Authority for Advance Ruling (MAAR) to determine the following:
  - Whether the incentives received from IIUL can be considered as a 'trade discount'.

- If the answer to the above is negative, whether such an incentive can be treated as consideration for 'supply', and if yes, whether the same will qualify as 'export of service'.

- The MAAR ruled as under:
  - The Taxpayer has purchased goods from the distributors and the incentives are not provided by such distributors. In the absence of a supply of goods inter se between the Taxpayer and IIUL, the incentives received from the distributors would not be treated as 'trade discounts'.
  - The Taxpayer is engaged in providing Marketing services to IIUL in respect of goods which are required to be physically made available to the supplier. Accordingly, as per Section 13(3)(a) of the IGST Act, the place of supply (POS) shall be the location of the supplier of services (i.e., in India).
  - The services supplied by the Taxpayer to IIUL would not qualify as an 'export of services' under Section 2(6) of the IGST Act.
- Aggrieved by the above, the Taxpayer filed an appeal before the AAAR, Maharashtra.

**Contentions by the Taxpayer**

- **Incentives received by the Taxpayer from IIUL would be treated as a 'trade discount' on account of the following:**
  - ***In Sharyu Motors Vs. Commissioner of Service Tax [2015 (11) TMI 229 - CESTAT Mumbai]***, it was inter alia held that incentives received for achieving the sales target are a form of 'trade discount' and hence, not leviable to Service tax as Business Auxiliary Services.
  - The aforesaid ratio would also be applicable under the GST regime, and hence, the nature of incentives received by the Taxpayer would continue to remain as a 'trade discount' and would not be treated as 'consideration' for the supply of services.
  - MAAR erred in holding that since the incentive flows from IIUL and not the distributors, the same cannot be treated as a 'trade discount' because MAAR failed to appreciate that the Taxpayer purchases goods from IIUL through the distributors. Further, the quantum of incentives has a direct nexus with the purchases made by the Taxpayer. Thus, the incentives are nothing but a 'trade discount' and cannot be treated as consideration for the services.
  - There is no bar under the GST law or under the common law to mandate the flow of 'trade discount' from the immediate vendor only. Even if a 'trade discount' flows from the Original Equipment Manufacturer, the same should only qualify as a 'trade discount'.
- **Without prejudice to the above, the incentives cannot be considered as 'consideration' for the supply by the Taxpayer to IIUL on account of the following:**
  - Any incentive received after the sale of products should be considered a post-sale discount and not as a consideration for any supply. The incentives accrue on achieving sales targets and not on merely assuming any obligation of achieving the said target.
  - The Taxpayer is not providing any services to IIUL. There is no service agreement inter se between the Taxpayer and IIUL and the agreement between them is merely a conditional incentive agreement stipulating that incentives will be payable on achieving a specified target. Such an agreement cannot be considered as a service agreement.
  - GST, being a contract-based levy, the contract should explicitly outline the services intended to be provided by the Taxpayer to IIUL, failing which, the transaction cannot be treated as a 'supply of services'.
- **Without prejudice to the above, even if it is assumed that incentive is a consideration for the supply of services, the same would be treated as an 'export of services' under Section 2(6) of the IGST Act due to the following:**
  - MAAR has erred in holding that the services supplied by the Taxpayer are marketing services because the Taxpayer is engaged in the trading of goods and the same cannot be considered as a supply of marketing services.
  - Section 13(3)(a) of the IGST Act is applicable where the services are supplied in respect of goods which are required to be made physically available by the recipient of service to the supplier of service or to a person acting on behalf of the supplier of service in order to provide the service. In the present case, IIUL (being the recipient of service) does not make goods physically available to the Taxpayer for providing the services under consideration. Consequently, the POS cannot be determined as per Section 13(3)(a) of the IGST Act.
  - Accordingly, as per Section 13(2) of the IGST Act, the POS shall be the location of the recipient of service i.e., outside India.
  - in view of the above, such services would be treated as 'export of services' under Section 2(6) of the IGST Act.

**Observations and Ruling of the AAAR**

- To classify a payment as a' trade discount', the following conditions must be satisfied:

  - The supplier and the buyer must have entered into an agreement that includes a provision for the discount.
  - The discount is linked to a specific invoice.
  - Any ITC attributable to the discount must be reversed by the buyer/ recipient of the supply.
- The aforesaid conditions are not satisfied in the present case because of the following:
  - Incentive is received by the Taxpayer from IIUL (which is not the supplier of goods).
  - Incentive is linked to the volume of sales undertaken by the distributor to the Taxpayer and not to a specific invoice.
  - No reversal of ITC is done by the buyer/ recipient in respect of such supply.
- Section 15(3)(b)(i) of the CGST Act states that a discount should be established in terms of the agreement entered at or before the time of such supplier between the buyer and the supplier. However, in the present case, merely the agreement between IIUL and the Taxpayer is available on record. Since the discount was not known prior to the removal of goods and there is no change in taxable value resulting in reversal of ITC, the incentive cannot be considered as a 'trade discount'.
- Further, the ruling in ***Sharyu Motors (supra)*** is distinguishable on facts.
- The agreement between the Taxpayer and IIUL is an outcome-based contract where the payment of incentives is wholly dependent on the outcome (target) being achieved by the Taxpayer. Therefore, the amount received under such a contract is to enhance supply, emboss the Intel brand in India and keep the customer base intact in India.
- Activities performed by the Taxpayer under the contract are
  - Making best efforts to sell and market Intel products.
  - Assist Intel in implementing Intel's marketing campaigns.
  - Providing first-level technical product support.

  Thus, the aforesaid marketing and technical support services are performed by the Taxpayer against receipt of consideration (i.e., incentive) and not as a 'trade discount'.
- The aforesaid services are provided by the Taxpayer in respect of goods which are physically made available by IIUL through its distributors to the Taxpayer for marketing purposes. Consequently, the POS would be determined as per Section 13(3)(a) of the IGST Act, hence, the POS shall be the location of the supplier of service, i.e., in India.
- In view of the above, the services supplied by the Taxpayer would not qualify as 'export of services' under Section 2(6) of the IGST Act.

  *[AAAR-Maharashtra, M/s. MEK Peripherals India Pvt. Ltd., [2023-VIL-26-AAAR], dated 13 June 2023]*

# CENTRAL EXCISE

## LEGISLATIVE UPDATES

### CHANGE IN RATE OF SPECIAL ADDITIONAL EXCISE DUTY (SAED) ON PETROLEUM CRUDE

Effective 15 July 2023, Notification no:18/2022-Central Excise dated 19 July 2022 inter alia stipulating the applicable SAED rate on Petroleum crude is amended as under:

| Chapter or heading or subheading or tariff item | Description of goods | Existing Rate | Proposed Rate |
|---|---|---|---|
| 2709 | Petroleum crude | Nil per tonne | INR 1600 per tonne |

*[Notification no:23/2023-Central Excise dated 14 July 2023]*

# CUSTOMS

## LEGISLATIVE UPDATES

### INSTRUCTION

#### RELEASE OF IMPORTED ELECTRONIC AND ELECTRICAL EQUIPMENT (EEE) CONSIGNMENTS UNDER E-WASTE (MANAGEMENT) RULES, 2022 (E-WASTE RULES)

- The Board Instruction no:16/2023 dated 17 May 2023 allowed the release of certain import consignments of the EEE items listed in the Schedule to the E-Waste Rules subject to the condition that the importer submits an undertaking in the prescribed format wherein it is declared to submit the Extended Producer Responsibility (EPR) Certificate latest by 30 June 2023.
- *Vide* letter dated 30 June 2023, Central Pollution Control Board (CPCB) clarified that the aforesaid arrangement for the release of imported consignments would be available only to producers who have submitted their registration application on the EPR Portal of CPCB which can be evinced by submission of the acknowledgement of receipt of application generated by the EPR Portal.
- The imported consignments of the aforesaid EEE items may be released on submission of the aforesaid acknowledgement. Such interim arrangement will be valid till 31 August 2023.

*[Instruction no:23/2023-Customs dated 14 July 2023]*

#### SUSPENSION OF LICENSE OF CUSTOMS BROKER

- Regulation 16 of the Customs Brokers Licensing Regulations, 2018 (CBLR) provides that notwithstanding Regulation 14 of CBLR, the Commissioner of Customs, may in appropriate cases where immediate action is necessary, suspend a broker's license when an inquiry against the broker is pending or contemplated.
- In this regard, it has been clarified that the aforesaid suspension is not visualised to apply in a routine or mechanical manner or in every case. Further, before suspending the license, the Commissioner should record his/her reasons as to why it is considered an appropriate case requiring such immediate action.

*[Instruction no:24/2023 dated 18 July 2023]*

# FOREIGN TRADE POLICY (FTP)

## LEGISLATIVE UPDATES

### POLICY CIRCULAR

#### CLARIFICATION ON IMPORT OF GOLD BY SPECIAL ECONOMIC ZONE (SEZ) UNITS

*Vide* Notification no:19/2023 dated 12 July 2023, the Import Policy Condition for gold covered under HS Codes 71131911, 71141919 and 71141910 was amended from 'Free' to 'Prohibited', except under a valid India-UAE Comprehensive Economic Partnership Agreement Tariff Rate Quota.[2] In this connection, it has been clarified that as per Rule 27(1) of the Special Economic Zone Rules, 2006, the aforesaid Import Policy Condition would not apply in respect of imports made by SEZ units.

*[Policy Circular no:03/2023-24 dated 14 July 2023]*

### TRADE NOTICE

#### INTRODUCTION OF A SEARCHABLE DATABASE FOR AD-HOC NORMS FIXED UNDER PARA 4.07 OF HANDBOOK OF PROCEDURE 2023 (HBP 2023)

- Para 4.12(vi) of HBP 2023 states that norms ratified by any Norms Committee (NC) related to Advance Authorisation obtained under para 4.07 on or after 1 April 2023 will be valid for 3 years from the date of ratification. Further, norms ratified by any NC on or after 01 April 2015, for Advance Authorisation obtained under para 4.07 of HBP 2015-2020, will remain valid till 31 March 2026.
- To facilitate ratification of norms by NC, DGFT has created a user-friendly and searchable database of Ad-hoc Norms fixed under Para 4.12 of the HBP 2023. These norms can be applied as per the existing FTP/HBP provisions without the approval of NC. The aforesaid database allows search based on the following criteria:
  - Export Item Description / Technical Characteristics.
  - ITC (HS) Code for Export Item(s).
  - Import Item Description / Technical Characteristics.
  - ITC (HS) Code for Import Item(s).
- To access this database of Ad-hoc norms, applicants can visit the DGFT Website and navigate to Services → Advance Authorisation/DFIA → Ad-hoc norms.
- If an ad-hoc norm is found to be suitable in terms of item description, specified wastages, and is valid as per the HBP provisions, applicants will have the option to apply for an Advance Authorisation under the "No-Norm Repeat" basis, without ratification by the Norms Committee.

*[Trade Notice no:15/2023-24 dated 17 July 2023]*

[2] Our summary of this notification can be accessed here.

## NEWS FLASH

**"GST directorate seeks tax on corporate guarantees"**

https://economictimes.indiatimes.com/news/economy/policy/gst-directorate-seeks-tax-on-corporate-guarantees/articleshow/101806010.cms

*[Source: Economic Times, 17 July 2023]*

**"Holding shares of subsidiary not liable to GST, says CBIC"**

https://economictimes.indiatimes.com/news/economy/policy/holding-shares-of-subsidiary-not-liable-to-gst-says-cbic/articleshow/101837087.cms?from=mdr

*[Source: Economic Times, 18 July 2023]*

**"CAIT urges PM Modi to revoke GST Council's decision to levy 28% tax on online gaming"**

https://www.financialexpress.com/industry/sme/cait-urges-pm-modi-to-revoke-gst-councils-decision-to-levy-28-tax-on-online-gaming/3174985/

*[Source: Financial Express, 18 July 2023]*

**"DGGI unearths Rs 3,500-cr ITC discrepancies from 15 of 30 insurers, tax evasion probe into insurers to end by Nov"**

https://economictimes.indiatimes.com/industry/banking/finance/insure/tax-evasion-probe-into-insurers-to-end-by-nov/articleshow/101995856.cms?from=mdr

*[Source: Economic Times, 21 July 2023]*

**"18% GST to be charged on battery charging for EVs: Karnataka AAR"**

https://www.business-standard.com/finance/news/18-gst-to-be-charged-on-battery-charging-for-evs-karnataka-aar-123072000303_1.html

*[Source: Business Standard, 20 July 2023]*

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