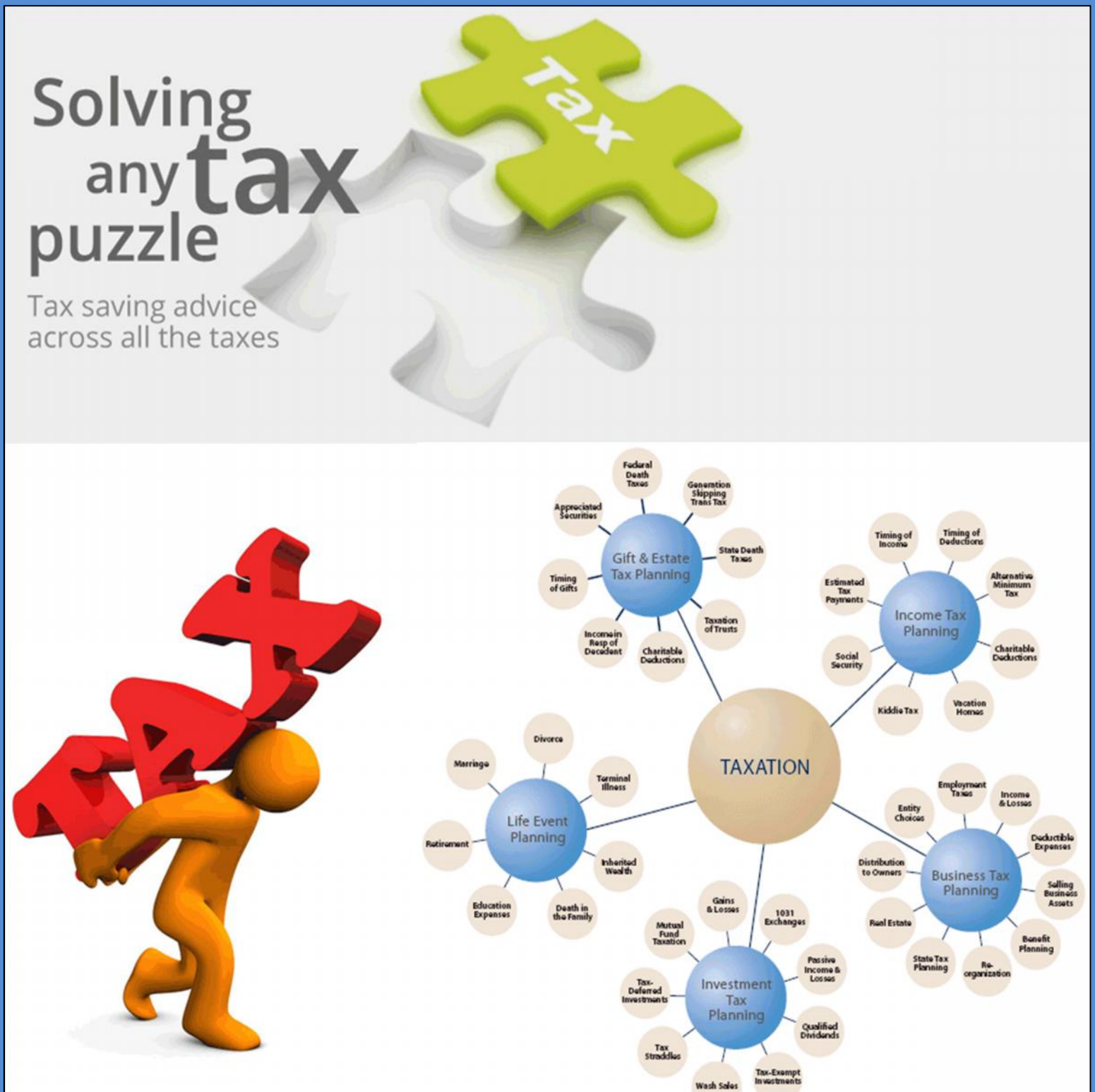
ASC Times

All India Taxes Weekly Reference

Vol : June 12-June18, 2017



TAXCALENDER

15-06-2017	Income tax Payment	Advance Tax payment
	D-VAT	Deposit of tax deducted at source during the previous month
	PF/ESI	Monthly Payment of PF/ESI Contribution
	TDS/TCS Certificates	Generation of Form 16/16A for the Quarter Ending March 31.

COUNTRY WIDE HOLIDAYS FOR THE WEEK

Date	Region	Festival/Occasion
14-06-2017	Odisha	Pahili Raja
15-06-2017	Odisha	Raja Sankranti

INDEX GUIDE

From the CEO's Desk

Dear Reader,

India's wait for this game-changer 'one-tax regime' is most likely to be over this July as the President of India has on 12th April 2017 given his assent on four GST-supporting legislations earlier passed by Parliament, clearing the decks for the rollout of the historic tax reform. "New Year, New Law, New India," tweeted Prime Minister Shri Narendra Modi as he congratulated the nation on the passage of the four Bills by Parliament.

The four bills–The Central GST Bill 2017; The Integrated GST Bill 2017; The GST (Compensation to States) Bill 2017; and The Union Territory GST Bill 2017–were passed by Rajya Sabha on 6th April 2017 after it being earlier passed by the Lok Sabha on 29th March 2017. Now the action shifts to the States where State GSTs have to be passed while the GST Council is also working in full swing to put in place related regulatory framework. In its 31st March 2017 meeting, it approved amended rules for GST regime, and will meet again on May 18-19 to approve rate structure for individual commodities and services. The GST Council had earlier recommended a four-tier tax structure – 5, 12, 18 and 28 percent.

Taking all the challenges in its stride, the Government has also been proactively preparing for GST rollout, and responding positively to the suggestions of the professional bodies, associations and other stakeholders, including the Institute of Chartered Accountants of India (ICAI). The Goods and Services Tax Network has already started migration of the present dealers registered under the Central Excise, VAT etc. in a phased manner. Nonetheless, the roll-out of GST will also immensely expand Chartered Accountants' professional horizons and bring tremendous opportunities for them. Increased compliances requirement in the form of a number of Returns, challenge in transition to the new regime, etc. would definitely require a professional hand for adherence wherein Chartered Accountants can play a vital role. The provision for audit under section 53 (4) of the Revised Model GST Law akin to tax audit is a landmark opportunity for professionals to prove themselves as caretakers of the financial health of the country.

In addition to the normal consultancy, compliance and certification, the CAs may be called upon to study the impact of implementation of GST on business, analysing the costs and pricing of product, restructuring of supply chain management, review of existing contract, synchronizing IT systems, treatment of incentives, knowledge sharing & capacity building, etc. Let's gear up for this new opportunity, fast emerging in the garb of challenge.

Alok Kumar Agarwal

CEO

ASC Group.

CENTRAL TAXES

SERVICE TAX

COURT DECISIONS

M/s Jubilant Oil And Gas Pvt. Ltd. Versus Commissioner of Central Excise, Noida CESTAT ALLAHABAD

BRIEF: Export of services - service receiver situated outside india - Whether the amount payable to the appellant by the service receiver situated outside India, but paid by the ONGC (ONGC awards contracts for Oil & Gas exploration to the principal of the Appellant), whether amounts to receipt of consideration in convertible foreign exchange, so as to qualify as export of service?

OUR TAKE: The Appellant Authority held that in the terms of J.B. Boda [1996 (10) TMI 70 - SUPREME Court], the facts are squarely covered, where it was held that even if less remittances is sent outside amounts to receiving of remittance in convertible foreign exchange - both the conditions of Export of service under the export of service rules are satisfied that is rendering of service from India and received by receiver abroad and further receipt of consideration in convertible foreign exchange.
Appeal allowed - decided in favor of appellant.

Samsung India Electronics Pvt Ltd. Versus C.C. & C.E.S.T., Noida CESTAT ALLAHABAD

BRIEF: Repair and Maintenance service - export of service - whether Service Tax of ₹ 1,33,21,724/- is demandable rejecting the claim of the appellant that it is export of service as the service of Repair and Maintenance have been provided by the assessee located in India to the service receiver, which is located outside India?

OUR TAKE: The Appellant Authority held that similar issue decided in the case of M/s. Samsung India Electronics P. Ltd Versus CCE. Noida [2015 (1) TMI 1098 - CESTAT NEW DELHI], where it was held that assessee had provided services of business support and maintenance and repairs to their clients located outside India and performed in India on behalf of client located outside India. Therefore, it is the case of export of services. Accordingly, it was held that no Service Tax is leviable.
Appeal allowed - decided in favor of appellant.

M/s. Integra Software Services Pvt. Ltd. Versus CCE, Pondicherry CESTAT CHENNAI

BRIEF: Refund claims - Rule 5 of CCR, 2004 - Renting of Immovable Property service - Commercial Training or Coaching service - Telecommunication Services - Management or Business Consultancy service - rejection of refund on the ground that these input services were ineligible for the purpose of availing input service credit

OUR TAKE: The Appellant Authority held that appellants have admitted that they have paid the service tax liability in respect of renting of immovable property by mistake - even if the appellants have paid or suffered tax liability by mistake, they cannot claim the refund thereof under Rule 5 ibid but, under other facilitating provisions in the law - refund rightly rejected.

Commercial training or coaching services - this relates to training of nominated employees - this would be an eligible input service, and in particular, they are also not barred by exclusion clause of Rule 2 (l) of CCR, 2004 - refund allowed.

Tele-communication service- concerning landline/mobile telephones installed at the residence of the employee, I am of the considered opinion that the credit should be permitted - there is no allegation that they have not been used for the purpose of the appellant's business or for that matter, only for the personal use and consumption of an employee - refund allowed.

Management or business consultancy service-What has been denied is the additional charges for transportation claimed by the consultancy - Appellant has not produced any contract or agreement wherein such transport charges are required to be paid, in addition to the consultancy charges - the credit availed in respect of such transport charges will not be eligible for the purpose of refunds under Rule 5 ibid - refund rejected.
Appeal allowed - decided partly in favor of appellant.

Brindavan Phosphates Pvt. Ltd. Versus Commissioner of Service Tax CESTAT BANGALORE

BRIEF: Refund claim - excess duty paid on 100% of the freight charges without availing the benefit of abatement of 75% of freight under N/N. 32/2004 ST dated 03.12.2004 - denial on account of time limitation and also on the ground that mere rubber stamp affixed on the bills do not fulfill the condition stipulated under the said notification

OUR TAKE: The Appellant Authority held that the refund claim is not hit by limitation of time - the declaration contained in the rubber stamp affixed on the bills and consignment notes issued by the GTA are valid declaration by the GTA and it satisfies the requirement of the notification because in the notification no specific format has been prescribed for the declaration and it is only the CBEC Circular dated 12.03.2007 which prescribed such kind of endorsement.
The findings of the Commissioner in the impugned order that no documents have been supplied by the appellant is not tenable as it has been recorded that the appellants have supplied the documents/worksheets evidencing as to how the refund amount was arrived at - the bar of unjust enrichment is not applicable because the appellant has paid the service tax under reverse charge.

Appeal allowed - decided in favor of appellant.

Commissioner of Central Excise & Customs, Nashik Versus M/s. V.H. Patel & Company CESTAT MUMBAI

BRIEF: Liability of tax - GTA service - reverse charge - It was argued by the respondent that freight is paid by consignee and therefore respondent are not liable to pay service tax - whether persons specified under category (a) to (g) under Rule (v) are only the consignor or consignee, which is a criteria for liability to pay service tax?

OUR TAKE: The Appellant Authority held that in respect of taxable services provided or agreed to be provided by goods transport agency, where the consignor or consignee falls in all the categories (a) to (g) prescribed thereunder, any person who pays or liable to pay freight would be liable to pay service tax - "any person" referred in Rule 2(1)(d)(v) is not qualified by category (a) to (g) of the Rules and therefore even individual or partnership firm can fell under the category of "any person" specified in the said rule.

appeal allowed - decided in favor of Revenue.

Commissioner of Central Excise, Nashik Versus M/s. Indian Oil Corporation Ltd. CESTAT MUMBAI

BRIEF: Valuation of GTA service - reimbursement of toll taxes - includibility - demand on the ground that the toll tax reimbursed to the transporter should be part and parcel of the gross value of the transportation charges

OUR TAKE: The Appellant Authority held that In the case of GTA service, respondent though a service recipient by virtue of legal fiction, they are the deemed service provider. In such case, total amount of transportation is chargeable to service tax as a value of GTA. Therefore, the value on which the service tax on GTA is payable is deemed to be a value of the respondent. If this is so, then out of the total value a part of the value is toll tax - The service tax is not chargeable on any statutory levy whereas it is chargeable only on the service charge. The toll tax being a statutory levy cannot attract the service tax.

Appeal dismissed - decided against Revenue.

Satya Pramodhan Hotels & Investments (P) Ltd. Versus Commissioner of Central Excise, Customs And Service Tax, Mysore CESTAT BANGALORE

BRIEF: Renting of Immovable Property - non-payment of service tax - demand

OUR TAKE: The Appellant Authority held that the appellants have been paying the service tax on Renting of Immovable Property upto April 2009 and he stopped paying service tax on Renting of Immovable Property from April 2009 onwards on account of the decision of the Delhi High Court in the case of Home Solution Retail India Ltd. [2009 (4) TMI 14 - DELHI HIGH COURT], wherein the Delhi High Court has held that Renting of Immovable Property does not fall in the definition of service - the appellant had a bona fide belief that the Renting of Immovable Property Service is not taxable and therefore he did not pay the service tax and the conduct of the appellant has been stated by Clause 75 of the Finance Bill 2010.

Penalty not justified - appeal allowed - decided in favor of appellant.

CENTRAL EXCISE

NOTIFICATION / CIRCULAR

Notification No. 15/2017 CE (NT) Dated: 12-6-2017
Seeks to amend Cenvat Credit Rules,2004 to allow unavailed CENVAT Credit in respect of services provided by the Government, local authority or any other person by way of assignment of the right to use of any natural resource.

Notification No. 13/2017 CE (NT) Dated: 9-6-2017
Territorial Jurisdiction of Principal Chief Commissioners/Chief Commissioners, Principal Commissioners/Commissioners, Commissioner (Appeals), Commissioner (Audit)

Notification No. 14/2017 CE (NT) Dated: 9-6-2017
Delegation of powers for the purpose of assignment of adjudication of show cause notices

Notification No. 12/2017 CE (NT) Dated: 9-6-2017
Appointment of Central Excise officers and vesting them with powers under Central Excise Act 1944 and under Chapter V of Finance Act 1994

Case laws

M/s. United Electrical Industries Versus Commissioner of Central Excise & Customs CESTAT BANGALORE

BRIEF: Liability of interest u/s 11 of CEA, 1944 - price variation clause - payment of duty on differential amount

OUR TAKE: The Appellant Authority held that the issue involved in the present case is no more res integra and has been settled by the Hon'ble Supreme Court in the case of CCE, Pune vs. SKF India Ltd. [2009 (7) TMI 6 - SUPREME COURT], wherein the Supreme Court has categorically held interest is to be paid on the differential duty arising on account of the price variation - interest demand upheld - **appeal dismissed - decided in favor of Revenue.**

M/s. Weir Minerals (India) Pvt. Ltd. Versus Commissioner of Central Excise CESTAT BANGALORE

BRIEF: Refund of CENVAT credit - credit availed on the basis of duty paying documents - denial of refund on the ground that the same is not within the stipulated period as prescribed in Section 11B of the CEA, 1944 - But while passing the impugned order, the refund claim has been denied on the ground which has not been taken in the show-cause notice and the same is not sustainable in law

OUR TAKE: The Appellant Authority held that as per the Rule 3(4) read with Rule 9(1)(a)(i) of the CENVAT Credit Rules, CENVAT credit availed may be utilized for payment of an amount equivalent to CENVAT Credit availed on inputs if such inputs are removed as such and in this case also, the duty was paid when the invoice was issued to the buyer JSW Steels Ltd.
The appellant has cleared the inputs as such by paying the duty and therefore, the payment of duty at the insistence of the audit second time is wrong and illegal and therefore, the appellant is entitled to refund of the same as per Section 11B of the CEA.

Appeal allowed - decided in favor of appellant.

M/s. Lafarge India Pvt. Ltd. Versus Commissioner of Central Excise & Service Tax, Ranchi CESTAT KOLKATA

BRIEF: Sale of rejected slag - According to the Revenue, while clearing the rejected slag, they were showing less clearance value and paying less duty on that, and the reversal/payment of duty was not equal to the credit availed by them

OUR TAKE: The Appellant Authority held that it is clear that the oversized screened slag is a waste material during the manufacturing process of Portland Slag Cement - the Hon'ble Supreme Court in the case of Collector of Central Excise v. Rajasthan State Chemical Works [1991 (9) TMI 73 - SUPREME COURT OF INDIA] held that process in manufacture or in relation to manufacture implies not only the production but also the various stages on which the raw material is subjected to change by different operations. Therefore, each step towards such production would be a process in relation to the manufacture.
The Adjudicating Authority dropped the proceedings on the basis of the verification report of the Range Superintendent by letter dated 11.03.2010.

Appeal allowed - decided in favor of appellant.

Man Industries (India) Ltd. Versus Commissioner of Central Excise & Service Tax, Mumbai CESTAT MUMBAI

BRIEF: Valuation - appellant was allowed to recover the amount of sales tax involved on sales transaction of final product and retain the same - According to the department such an amount which has been retained by appellant is additional consideration flowing from buyer to appellant and as per the provisions of Rule 6 of the Central Excise Valuation Rules, read with Section 4 of the CEA and Board's

Circular dt 30th June 2000, central excise duty needs to be discharged

OUR TAKE: The Appellant Authority held that reliance placed in the case of Commissioner of Central Excise, Mumbai-I Versus M/s Welspun Corporation Ltd. [2017 (5) TMI 177 - CESTAT MUMBAI], where the issue is identical to the issue in the case before us, where, the assessee had paid the excise duty 'under protestоn' the amounts of the sales tax incentives remitted and filed a refund claim while in the case in hand there is a demand for the duty on the amount retained by appellant as sales tax incentives and subsequently remitted by the assessing officer under GVAT Act - we have no hesitation to hold that the impugned order is unsustainable and liable to be set aside - **appeal allowed - decided in favor of appellant.**

Romsons Scientific & Surgical Industries Pvt. Ltd., Shri Vijay Kumar Khanna, Director Versus C.C.E., Kanpur CESTAT ALLAHABAD

BRIEF: Whether I.V. Cannulas fall within the scope of the term "Disposable and non-disposable cannula for aorta, vena cavae and similar veins and blood vessels and cannula for intra-corporal spaces" or otherwise - N/N. 6/2002 dated 01/03/2002, after amendment vide N/N. 6/2003-CE dated 01/03/2003, read with N/N. 21/2002-CU dated 01/03/2002 and continued to be exempted under such similar N/N. 6/2006-CE.

OUR TAKE: The Appellant Authority held that the issue herein is squarely covered by the precedent orders of this Tribunal in M/s Becton Dickinson India Pvt. Ltd. Versus CCE, Delhi –III [2015 (6) TMI 335 - CESTAT NEW DELHI], where it was held that On the basis of the certificates of various experts certifying that the scalp vein infusion sets, in question, are Cannula which can be used for blood vessels, the Tribunal held that the same would be eligible for exemption - the appellants are eligible for exemption for i. v. cannula manufactured by them.

Decided in favor of appellant.

M/s. Ess Ess Metals & Electricals Versus CCE, Delhi CESTAT NEW DELHI

BRIEF: Manufacture - whether conversion of nonferrous metals into metal alloys would amount to manufacture in terms of the section 2(f) of the CEA 1944? - whether the goods viz. Nickel, lead and tin alloys made by the appellant were liable to Central excise duty during the disputed period?

OUR TAKE: The Appellant Authority held that similar question came up before the Hon'ble Supreme Court in the case of Commissioner Central Excise Jaipur vs Mahavir Aluminum Ltd [2007 (5) TMI 2 - SUPREME COURT OF INDIA] in which the Apex Court considered a question whether aluminum in ingots when converted into billets would amount to manufacture.
Modvat credit of inputs and capital goods - SSI exemption - Held that: - It is a settled position of law that the demand cannot be sustained unless all the relied upon documents have been furnished to the appellant to enable them to defend themselves fairly - wherever the relied upon documents have not been supplied to the appellant, the demand of excise duty is liable to be set-aside.
Matter remanded to the original adjudicating authority who will recompute the demand after excluding the demands attributable to the documents whose copies have not been made available to the appellant.

Appeal allowed by way of remand.

M/s Parle Biscuits Pvt. Ltd., Sh. Rajender Monga Versus CCE & ST Rohtak CESTAT CHANDIGARH

BRIEF: CENVAT credit - job-work - The cylinders were sent to the job worker under Rule 4(5) of the CENVAT Credit Rules and the job worker paid the duty on reconditioned cylinders on the value of reconditioned cylinders. On receipt of the cylinders, the appellants availed CENVAT Credit of duty paid by the job worker

OUR TAKE: The Appellant Authority held that: - It is an admitted fact that the job worker has paid the duty on job worker goods and payment of duty by the job worker has not been objected by the Revenue. In that circumstances, CENVAT Credit cannot be denied to the appellants in terms of Rule 3 of CCR, 2004 - the appellants have correctly taken the CENVAT Credit on the invoices issued by the job worker for job worked goods - appeal allowed.

Decided in favor of appellant.

M/s. Thyssenkrupp Industries India Pvt. Ltd., Monnet Ispat Ltd. Versus C.C.E., Raipur CESTAT NEW DELHI

BRIEF: CENVAT credit - components of boiler under CETH 8402 - The original authority held that the steel structural items fabricated by M/s. Thyssenkrupp Industries India Pvt. Ltd. at site cannot be called as parts of boilers and they are more appropriately classifiable as Columns/ beams, channels under Chapter 73 of the Central Excise Tariff Act, 1985, and credit was denied

OUR TAKE: The Appellant Authority held that the Tribunal in the case of M/s. Monnet Ispat Ltd. & M/s. Cether Vessels Pvt. Ltd. Versus C.C.E. & S.T. Raipur [2017 (3) TMI 544 - CESTAT NEW DELHI] elaborately examined the issue and held that the denial of credit is not justified. In fact, the Tribunal held that even goods such as angles, channels, sections etc. which are classifiable under Chapter 73 and are used for fabrication in the factory for manufacture of support structures which ultimately become part of the boiler would also be eligible for cenvat credit.
The Circular dated 18.05.2012 reiterates the Circular dated 02.04.2012 and further clarifies that whether certain structural components were to be treated as boiler parts or as goods for making structures to support the boilers is a question of fact, which requires examination, on a case to case basis. The clarification is to the effect that structural components used for laying foundation or for support of capital goods is not available. We find that when the classification is held to be under Chapter 84, the description of a product being support or a part loses relevance.
The re-classification and consequent denial of CENVAT credit on the disputed items are not legally sustainable.

Appeal allowed - decided in favor of appellant.

Winsome Textiles Industries Ltd Versus C.C.E., Chandigarh CESTAT CHANDIGARH

BRIEF: Liability of interest - whether interest was payable on the amount of CENVAT credit which was contained in the inputs used in finished goods and work in progress for the period of 24 days after obtaining the exemption?

OUR TAKE: The Appellant Authority held that the issue is squarely covered by the judgment of Hon'ble High Court of Karnataka in the case of C.C.E., Bangalore-I vs. Aravind Brands Ltd. [2011 (7) TMI 258 - Karnataka High Court], where it was held that there is no delay in payment of duty. The delay is in reversal of cenvat credit, therefore interest not liable - the question of interest to be charged, on the amount which has actually been reversed, is not sustainable

D**ecided in favor of appellant.**

CUSTOM

NOTIFICATION / CIRCULAR

Notification No. 27/2017 ADD Dated: 12-6-2017
Seeks to impose provisional ADD on the imports of "ceramic tableware and kitchenware, excluding knives and toilet items", originating in or exported from China PR for a period not exceeding six months(unless revoked, amended or superseded earlier) from the date of publication of this notification in the Gazette of India.

Notification No. 23/2017 Cus Dated: 12-6-2017
Amendment In Notification No. 12/2012-Customs, dated the 17th March, 2012

Notification No. 26/2017 ADD Dated: 7-6-2017
Seeks to extend the ADD imposed on the imports of "Plain Gypsum Plaster Boards" originating in or exported from China PR, Indonesia, Thailand and UAE for a period of one year upto and inclusive of 06.06.2018

Case laws

M/s. ABB Ltd. Versus C.C.E. Jaipur CESTAT NEW DELHI

BRIEF: Refund of SAD - no VAT was charged on these supplies in terms of notification dated 06.10.2010 issued by Rajasthan Government exempting the goods from payment of VAT - whether in such circumstances, the appellant will be eligible for payment of refund of SAD?

OUR TAKE: The Appellant Authority held that an identical issue came up before the Tribunal in the case of Gazal Overseas [2015 (12) TMI 427 - CESTAT NEW DELHI] in which the Tribunal allowed payment on refund of SAD - NIL rate of VAT in terms of the notification issued under Rajasthan VAT Act 2003 is to be considered as appropriate sales tax/VAT. Accordingly, the condition prescribed in N/N. 102/2007 is satisfied and the appellant will be eligible for the refund of the SAD paid at the time of input - **appeal allowed - decided in favor of appellant.**

M/s Indore Composite Pvt. Ltd. Versus CCE, Indore CESTAT NEW DELHI

BRIEF: Goods were imported without payment of duty - stock transfer - Notification No. 12/2012-Cus dated 17.03.2012 read with Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods) Rules, 1996

OUR TAKE: The Appellant Authority held that the imported goods have been diverted by the Appellants to their sister unit situated in Ambarnath (Maharashtra), which is in contravention of the relevant Rules in terms of which the Appellants imported the goods without payment of Customs Duty - This charge is not being contested by the Appellants. Accordingly, there is no hesitation in holding that the Appellants are liable to pay the applicable Customs Duty along with interest payable thereon.

Penalty u/s 112 and 114A of CA - Held that: - It is evident from the facts and circumstances of the case that diversion of the goods to their sister concern has not been done with intention to evade the Customs Duty concession. Consequently, there is no justification to impose the penalty on the Appellants.

Appeal allowed - decided partly in favor of appellant-assessee.

M/s. Welspun Gujarat Rohren Ltd. Versus Commissioner of Customs, Nhava Sheva CESTAT MUMBAI

BRIEF: Refund claim of excess duty paid - The assessment was done on standard rate of duty whereas as per the said notification concessional rate of basic duty at the rate of 10% was available to the imported goods - benefit of N/N. 21/02 - denial of refund on the ground that a refund claim is not maintainable when the assessee did not challenge the assessment order, which became final

OUR TAKE: The Appellant Authority held that there is no lis between the department and the appellants as regards the eligibility of the concessional duty in terms of exemption N/N. 21/02. Even when the appellants have filed the refund claim the Asstt. Commissioner could have very well decided the eligibility of N/N. 21/02 instead of returning the refund claim - reliance was placed in the case of COLLECTOR OF CENTRAL EXCISE, KANPUR Versus FLOCK (INDIA) PVT. LTD. [2000 (8) TMI 88 - SUPREME COURT OF INDIA], where it was held that the refund in respect of the duty paid on their own by the assessee can be claimed u/s 27 particularly when there is no lis between the assessee and the department.

The refund is not liable to be denied on the basis that the assessment of bill of entry was not challenged - matter remanded for reconsideration for the claim of refund - appeal allowed by way of remand.

M/s Manali Petrochemicals Limited Versus Designated Authority, Directorate General of Anti-Dumping and Allied Duties/Ministry of Finance CESTAT NEW DELHI

BRIEF: Imposition of ADD - import of Flexible Slabstock polyol - rate of duty - Rule 5 of the AD Rules - normal value in Singapore - the DA has determined the normal value for Singapore based on the international prices of raw material. The appellant also have specifically submitted that the DA should use international prices of major raw material such as PO and ethylene oxide as the only responding producer from Singapore failed to provide complete details of the cost of the raw material of their related parties

OUR TAKE: The Appellant Authority held that it is not the contention of the appellant that the export price of PO from Singapore was not reliable or not representing the international prices of the said product.

Neither there is a contention that export price of PO from Singapore is not comparable with the import price from Saudi Arabia.

The profitability of DI has declined clearly showing injurious impact of dumped imports from the subject countries on the price of the DA. The DA concluded that the domestic countries has suffered material injury during the period of investigation. The magnitude of injury margin is arrived at by comparing the non-injurious price of the subject goods produced by the DI with the landed value of the export from subject countries and thereafter the injury margin has been arrived at in percentage terms. The final recommendation of imposition of definitive AD Duty on import of subject goods of subject country has been arrived at after due consideration of all relevant factors.

The final findings of the DA cannot be interfered with –

A**ppeal dismissed - decided against appellant.**

INCOME TAX

NOTIFICATION / CIRCULAR

Notification No. 49/2017 Dated: 9-6-2017
Amendment in Notification No. S.O.2914(E) dated the 13th November, 2014

Notification No. 51/2017 Dated: 9-6-2017
Income –tax (14th Amendment) Rules, 2017

Notification No. 50/2017 Dated: 9-6-2017
U/s 92(2) of IT Act 1961- Computation of arm's length price

Notification No. 44/2017 Dated: 5-6-2017
Cost Inflation Index as applicable from Financial Year 2017-18 i.e. Assessment Year 2018-219

Notification No. 43/2017 Dated: 5-6-2017
U/s 10(38) of IT Act 1961 - Central Government notifies all transactions of acquisition of equity share entered into on or after the 1st day of October, 2004

Case laws

Pradeepkumar Biyani Versus Income Tax Officer Ward 1 (3) (1) GUJARAT HIGH COURT

BRIEF: Rejection of books of accounts - Addition of unaccounted sales

OUR TAKE: The hon'ble High Court held that we notice that neither CIT (A) nor the Tribunal have solely relied on the confessional statement of Mahesh Biyani, brother of the assessee, in sustaining the addition made by the Assessing Officer. In fact, the order of CIT (A) which is elaborate refers to other materials collected during the course of survey such as gross profit rate in the line of business done by the assessee. It was noticed that the gross profit declared by the assessee was much lesser than the profit in the trade.
CIT (A) also noted that during the survey as well as after the survey, assessee failed to submit the stock reconciliation. He had in fact conveyed that no stock was maintained. The assessee had failed to provide stock register despite several opportunities. Inter alia on such grounds, the CIT (A) had confirmed the addition. It is true that the Tribunal has discussed the issue somewhat briefly. Nevertheless, the Tribunal has observed that the information given by Mahesh Biyani cannot be brushed aside nor has the assessee brought on record any material to show that the same was incorrect or unreasonable. More importantly, the Tribunal noted that the material found during the survey proceedings showed that the books of accounts were not correctly maintained and that therefore, there was no error in rejection of the assessee's books of accounts.

Roland Educational and Charitable Trust Versus Principal CIT, Bhubaneshwar ITAT CUTTACK

BRIEF: Grant of approval u/s 10(23C)(vi) rejected - whether a trust exists solely for educational purposes and not for the purpose of profit?

OUR TAKE: The Appellant Authority held that the assessee has been granted exemption u/s 12AA of the Act vide order dated 15.01.2013 and the Trust is also found to be eligible for exemption u/s 11 of the Act for block assessment period 01.04.1989 to 22.12.1998 by the coordinate Bench of the Tribunal in assessee's own case in order dated 28.07.2015 (supra). Even perusal of the original Trust Deed shows that the predominant object was educational though non-educational objects were also there. So, merely because of the fact that there were other objects of the Trust, the educational institution did not exist solely for educational purpose. But, in the instant case, the assessee Trust has gone one step further by amending the original Trust Deed vide registered amended Trust Deed dated 26.03.2012 deleting all the non-educational objectives. So, the impugned order passed by ld. Pr. CCIT is not sustainable.

Decided in favour of assessee.

M/s Ajmer Zila Dugdh Utpadak Sahkari Sangh Ltd. Versus Assistant Commissioner of Income Tax, Circle-2, Ajmer ITAT JAIPUR

BRIEF: Penalty order u/s 271B r/w Sec.274 - technical snag as occurred in uploading of audit report on web - non furnishing of the return electronically

OUR TAKE: The Appellant Authority held that as decided in case of M/s Vijay Food Products Vs. ITO [2017 (4) TMI 172 - ITAT JAIPUR] under similar circumstances the intention behind carrying out the audit u/s 44AB and furnishing a copy of the audit report to the AO is to aid and assist the latter in completing the assessment proceedings. It is not the case of the Revenue that any prejudice or hindrance is caused to the Revenue or the audit report has been filed after the close of the assessment proceedings. Taking into the fact that the audit report has subsequently been uploaded electronically and also hard copy has been furnished before the AO before the completion of the assessment proceedings, non furnishing of the return electronically on 18.09.2013 is merely a technical breach of the provisions of the Act - **Decided in favour of assessee.**

Tamil Nadu Urban Development Fund Versus Income-Tax Officer ITAT CHENNAI

BRIEF: Exemption of income under sections 61 and 161 - revocable trust - assessee is a trust set up by the Government of Tamilnadu

OUR TAKE: The Appellant Authority held that Reference to extractions from the trust deed and the contributor's agreement, it is evident that the assessee is not carrying on any business with commercial motive. The beneficiaries of the trust are identifiable and the shares are determined by contributor's agreement and the contributors are free to call upon the trust to cancel any units held by them and return the value. Therefore, the trust is revocable trust and squarely covered by section 61 of Income-tax Act.
Accordingly, we hold that trust is a revocable trust and the income derived by the assessee required to be taxed in the hands of the beneficiaries in accordance with the provisions of sections 61 and 161(1) of Income-tax Act. This view is supported by the decision of the co-ordinate Bench in the case of Deputy CIT v. India Advantage Fund-VII [2014 (10) TMI 614 - ITAT BANGALORE] relied upon by the assessee. The assessee also filed evidence regarding the admission of income by the beneficiaries in page Nos. 81 to 83 from the contributors ICICI Bank, IL&FS and the HDFC.
Decided in favour of assessee.

Deputy Commissioner of Income-Tax Versus Incent Tours P. Ltd. ITAT DELHI

BRIEF: TDS u/s 195 - payment made to the non-residents - marketing consultancy fees - all the operations and activities of the non-residents were carried on outside India - disallowance made u/s 40(a)(i) - P.E. in India - DTAA

OUR TAKE: The Appellant Authority held that Payment made to the non-residents is not taxable under section 9(1)(i) of the Act as such assessee is under no obligation to make any deduction at source on such payments. See Union of India v. Azadi Bachao Andolan [2003 (10) TMI 5 - SUPREME Court]. The payment made to the non-residents is not taxable under section 9(1)(i) of the Act as such assessee is under no obligation to make any deduction at source on such payments.
There is no attempt before us to demonstrate as to how the learned Commissioner of Income-tax (Appeals) is wrong in holding that the provisions of section 40(a)(i) have no applications to the payment made to the non-residents in view of the non-discrimination provisions contained in article 26 of Indo French Treaty.
Decided in favour of assessee.

M/s. Arch Impex Pvt. Ltd. Versus ACIT Cen Cir 32, Mumbai ITAT MUMBAI

BRIEF: Allowance of expenditure in the form of processing fees paid to bank for obtaining loan from the Bank for five years - assessee has claimed 1/5th of the expenditure in the preceding Assessment Year 2010-11 and was allowed but in the current year denied

OUR TAKE: The Appellant Authority held that the issue under consideration is covered by the decision of Gujarat High Court in the case of Gujarat State Fertilisers and Chemicals Ltd.[2013 (7) TMI 701 - GUJARAT HIGH COURT] wherein held that financial consultants for professional services in connection with corporate debt restructuring by negotiating with banks and financial institutions are to be allowed in the year in which it was incurred. The Court further observed that where the assessee has spread over the expenditure for six years and 1/6th is claimed, the department should not have objected such spreading over. Thus once the expenditure is accepted as "Revenue Expenditure", then it is upto the assessee that whether to claim the expenditure in one year or to spread over the said expenditure as per the enduring benefit available with them.
- Decided in favour of assessee.

M/s. Bechtel India Pvt. Ltd. Versus ACIT, Circle-4 (2) , New Delhi ITAT DELHI

BRIEF: Disallowance of losses on account of re-measuring of forward contracts - assessee characterized the said losses as "marked to market" (MTM) losses

OUR TAKE: The Appellant Authority held that:- Hedging forward contracts of foreign currency cannot be "marked to market" (MTM) on balance sheet date as already there is a underlying asset and there is no extra outgo for settlement of the forward contract other than already determined in the contract and thus there is no additional liability or benefit to the assessee on the settlement date. Once there is no liability or benefit on the settlement date, there is no possibility of liability or benefit to the assessee on balance sheet date also.
It is contested by the Revenue that in certain forward contracts, there was no underlying asset as on the date of balance sheet and, therefore, it need to be examined whether same were forward contract transaction in the nature of hedging or in the nature of speculation. However, in our opinion, when the contention of the assessee that all the forward contracts were settled by way of actual delivery through dollars received on export receivables, the assessee cannot be allowed "mark to market" losses on such forward

contract and therefore it is not required to examine whether those forward contract transactions were speculative in nature.
In view of above we hold that the loss claimed by the assessee on account of mark to market losses on account of fluctuation in foreign currency in respect of hedging forward contract is not allowable. - **Decided against assessee.**

Abdon Valladares legal hire of Mona Cecil Valladres (Decd) Versus ITO 19 (3) (3) , Mumbai ITAT MUMBAI

BRIEF: Consideration received on transfer of development right - whether is not assessable to capital gain?

OUR TAKE: The Appellant Authority held that It is well settled proposition of law that there is estoppel against the provisions of law and hence acceptance of the assessee before the Assessing Officer for assessing long term capital gains on the amount received by way of sale of development rights would not bound upon the assessee. In the cases relied upon by learned AR, the Coordinate Benches are held that the development rights is acquired by the assessee under the Development Control Regulations and hence sale of development rights is not exigible for capital gain computation. Consistent with the view taken by the Coordinate Benches, we hold that the consideration received by the assessee on sale of development right which was acquired under Development Control Regulations is not assessable for capital gain tax. - **Decided in favour of assessee**

The Kolavallur Service Coop Bank Ltd Versus The Income Tax Officer, Ward 2, , Kannur. ITAT COCHIN

BRIEF: Claim of deduction u/s 80P(2) - denial of claim as assessee is primarily engaged in the business of banking and in view of section 80P(4) of the Act, the assessee is not entitled to deduction

OUR TAKE: The Appellant Authority held that In the instant case, the assessee is a primary agricultural credit society registered under the Kerala Cooperative Societies Act, 1969. The certificate has been issued by the Registrar of Cooperative Societies to the above said effect and the same is on record. The Hon'ble High Court, in assessee's own case and other batch of cases, had held that primary agricultural credit society, registered under the Kerala Cooperative Societies Act, 1969, is entitled to the benefit of deduction u/s 80P(2). Since there is a certificate issued by the Registrar of Cooperative Societies, stating that the assessee is a primary agricultural credit society, thus hold that the assessee is entitled to the benefit of deduction u/s 80P(2) of the Act. **- Decided in favour of assessee.**

Income Tax Officer, Ward 34 (2) , New Delhi Versus SH. Chander Shekhar ITAT DELHI

BRIEF: Computation of capital gains - transfer of property when sold in 2004 but registered only during the year 2008 - application of provision of 50C

OUR TAKE: The Appellant Authority held that CIT(A) has observed that the assessee's name in the deed of Transfer of lease hold rights was mentioned only because the original allotment was in his name, hence, the assessee did not have ownership of the said property during the year under consideration and therefore, there is no question of transaction of sale of the said property during the year under consideration and capital gains is not accrued.
However, the Capital Gains should be taken into account only after deducted the price of the plot from the value of the property i.e. ₹ 99,20,000 (-) Minus ₹ 16,75,000/- i.e. the cost of the plot (to be paid to the Noida Authority) = ₹ 82,45,000/-. Accordingly, we set aside the issue in dispute to the file of the AO with the direction to compute the capital gains on the difference of the Stamp duty amount and price of the impugned property after applying the relevant provisions of the Act. Accordingly, the order of the Ld. CIT(A) is reversed. - **Appeal filed by the Revenue stands allowed for statistical purposes.**

D.C.I.T., Circle-7, Kolkata Versus M/s. East India Business Centre (P) Ltd., Kolkata ITAT KOLKATA

BRIEF: Credit of TDS without filing revised return after assessment - rectification u/s 154

OUR TAKE: The Appellant Authority held that CIT(A) was right in accepting the revised claim regarding grant of credit for TDS. This was a process of determination of correct tax liability of an Assessee and therefore the first appellate authority was fully justified in directing the AO to give credit to TDS on the basis of fresh claim in an application u/s.154 of the Act, supported by TDS certificate. We find no grounds to interfere with the order of the CIT(A).

Smt. Maniza Jumabhoy Versus Asst. Commissioner of Income-tax, Circle – 6 (1) , Hyderabad ITAT HYDERABAD

BRIEF: Denial of assessee's claim for allowance of expenditure incurred for perfecting title and taking possession of the property sold

OUR TAKE: The Appellant Authority held that In a related case viz., Smt. Farida Alladin Vs. ACIT [2014 (1) TMI 101 - ITAT HYDERABAD] on an identical issue allowed the claim of

the assessee for similar allowance directing the A.O. to allow the deduction claimed by the assessee under section 48 on account of payment made for release of lease hold rights created by her ancestors/predecessors - **Decided in favour of assessee.**

M/s. Ness Technologies (India) Pvt. Ltd. Versus DCIT CENT-CIT – 6 (1) , Mumbai ITAT MUMBAI

BRIEF: Transfer pricing adjustment - Reimbursement of expenses given by AE to the assessee - adjustment made by AO while passing the order u/s.92CA(1)

OUR TAKE: The Appellant Authority held that Tribunal in assessee's own case for the immediate preceding AY 2011-12 wherein exactly similar issue was dealt by the Tribunal and the addition so made was deleted as held in the entire transaction involving payment of expenditure by the assessee, its recovery from the associated enterprises, which-in turn recovers it from the end clients, there is no involvement of any profit-element in the hands of the associated enterprises. Therefore, it would be wrong on the part of the income tax authorities to take a position and infer notionally about recovery of mark-up or profit element in the hands of assessee. It has also been brought out that it is a standard practice in the I.T. Industry to recover out of pocket expenses incurred during the course of providing services for the clients on a cost to cost basis. Under these circumstances, in our view, the Transfer Pricing Officer erred in proceeding to infer a non-existent understanding between assessee and its associated enterprises so as to impute income qua the instant transaction in terms of section 92(1) of the Act. **Decided in favour of assessee.**

ACIT, Central Circle-21, New Delhi Versus M/s. JMSW Infracon Pvt. Ltd., (Formerly Known as M/s. ANG Corporate Consultants Pvt. Ltd.) And Vice-Versa ITAT DELHI

BRIEF: Validity of assessment completed under section 153C - satisfaction note was not recorded by the Assessing Officer in the capacity of Assessing Officer of searched person

OUR TAKE: The Appellant Authority held that Assessing Officer has recorded that in terms of provision of section 153C of the Act, notices are hereby issued u/s 153C for AY 2003-04 to 2008- 09 in the case of M/s. ANG Corporate Consultant Private Limited (old name of the assessee). Since notice under section 153C of the Act is always issued by the Assessing Officer of the other person and not by the Assessing Officer of the searched person, the sentence that "notices are hereby issued" indicate that the above satisfaction note has been recorded by the DCIT Central circle 17, New Delhi in the capacity of the Assessing Officer of other person. The heading of this satisfaction note also supports this view.

The above fact coupled with the fact of non-availability of satisfaction note on the record of the searched persons, Sh. BK Dhingra and Smt. Poonam Dhingra led us towards the conclusion that the satisfaction note was not recorded by the DCIT, Central circle 17, New Delhi, in the capacity of a Assessing Officer of searched person, which is one of the essential requirement for invoking jurisdiction under section 153C of the Act and in absence of which proceedings initiated under section 153C of the Act are not validly initiated. Accordingly, we quash those proceedings. - **Decided in favour of assessee.**

Sh. Dev Raj Sood Versus Income Tax Officer, Ward-1, Hisar, Haryana ITAT DELHI

BRIEF: Addition on account of arrears of gratuity and leave encashment added u/s 10(10)(iii) and 10(10AA)(iii)

OUR TAKE: The Appellant Authority held that Identical issue relating to the gratuity, having similar facts has already been adjudicated in case of Dharam Jeet Dahiya Vs ITO, Ward-1, Hisar [2017 (6) TMI 165 - ITAT DELHI] wherein held as the assessee is found to be an employee holding a civil post under a State, in considered opinion, the provisions of section 10(10)(i) are fully attracted in this case entitling him to exemption for the amount under consideration. Once a case falls under clause (i) of section 10(10), the same cannot be brought within the purview of clause (iii) of section 10(10). Therefore, hold that the assessee is entitled to exemption u/s 10(10)(i) in respect of gratuity amount received and leave encashment. - **Decided in favour of assessee.**

M/s. Visteon Technical and Services Centre Pvt. Ltd. Versus The Dy. Commissioner of Income Tax, International Taxation-2 (2) , Chennai ITAT CHENNAI

BRIEF: TDS u/s 195 - payment towards software purchase - non deduction of tds

OUR TAKE: The Appellant Authority held that as gone through the clauses of the License agreement of the Section 14 of the Copyright Act and observe that the assessee is not authorized to do any of acts mentioned in the Copyrights Act. The Indo US treaty also excluded the computer soft ware from the definition of Royalty in the treaty. Thus we are of the considered opinion that The Company has merely been provided the access to the copyrighted software and not right to use the copyright embedded in the software. In

other words, the Company is not permitted to make copies or make alternations to the software.
The assessee has purchased software for the purpose of internal use and the same cannot be held as payments towards royalty. As per the terms and conditions of the purchase agreement payment made to acquire the software license does not fit into the definition of royalty and non-taxable as per 9(1) (vi) of Income tax act. Therefore, we hold that the payment towards software purchase is not royalty within the meaning of non-taxable u/s.9(1)(vi) of Income Tax Act and not liable for deduction of tax at source, accordingly, we set-aside the orders of the lower authorities **allow the appeal of the assessee.**

State Level Taxes

ALL INDIA VAT

COURT DECISIONS

Maharashtra Retail Liquor Dealers Versus The Commissioner, State Excise, & The Commissioner of Sales Tax BOMBAY HIGH COURT

BRIEF: Levy of sales tax on liquor Vendors - merger of sales tax with excise duty - case of petitioner is that by the Notification dated 8th December, 1998 and 9th December, 1998, the Petitioners are being subjected to double taxation since the initial levy of sales tax which was levied on liquor had not been withdrawn

OUR TAKE: The Hon'ble High Court held that there is no issue that such licensees are collecting the sales tax based upon the impugned provisions/circulars/notifications from the date of advertisement dated 3.2.1999 as recorded in order dated 8.2.1999. The challenge, though raised through the grounds contending that imposing of such sales tax is amounting to double taxation, but the fact that since the date of notification/circular, the members have been collecting the sales tax from the consumers regularly.
The vendors are under obligation to collect and pay the sales tax accordingly. Ultimately, the consumers who are required to make the payment of the sales tax so imposed and not the vendors directly from their profit. The Petition, as recorded above, is not by the consumers. The challenge is only by the vendors.
In a case, where vendors have already collected the sales tax pursuant to these notifications/circulars, there remain no doubt that they have to make the payment of sales tax to the Department in accordance with law.
Petition dismissed - decided against petitioner-assessee.

GST ALERTS

The GST is expected to come into force with effect from 01.07.2017. The transition provisions will help the registered person to carry over the CENVAT credit benefit to the new GST regime subject to some conditions. In the meantime the Government released the draft rule for the issue of Credit Transfer Document. It is proposed to insert provisions in CENVAT Credit Rules, 2004 for transfer of CENVAT credit paid on specified goods available with a trader on appointed date, i.e., the date from which the GST will be implemented.

Credit Transfer Document

This rule provides that a manufacturer who was registered under Central Excise Act, 1944 may issue the Credit Transfer Document ('CTD' for short). This document is to be issued to evidence payment of duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985 paid on goods manufactured and cleared by him before the date on which the Central Goods and Services Tax, 2017 comes into effect. The CTD is to be under the cover of an invoice issued to a person who was not registered under the Central Excise Act but registered under GST regime.

Contents of CTD

The CTD shall be serially number and shall contain the-
- *central Excise Registration number;*
- *address of the concerned Central Excise Division;*
- *name;*
- *address;*
- *GSTIN number of the person to whom it is issued;*
- *description;*
- *classification;*
- *invoice number with date of removal;*
- *mode of transport;*
- *vehicle registration number;*
- *rate of duty;*
- *quantity;*
- *value and duty of excise specified in the First Schedule to the Central Excise Tariff Act, paid thereon.*

The CTD shall be issued within 30 days from the appointed date. A copy of the corresponding invoices shall be enclosed with CTD.

Conditions

The CTD issued is subject to the following conditions-

•The value of such goods in higher than ₹ 25000/- per piece, bears the brand name of the manufacturer or the principal manufacturer and are identifiable as a distinct number such as chassis/engine no. of a car.
• Verifiable records of clearance and duty payment relatable to each piece of such goods is maintained by the manufacturer and are made available for verification on demand by a Central Excise Officer;
• The manufacturer is to satisfy that the dealer is in possession of such manufactured goods in the form in which it was cleared by him;
• Copies of all invoices relating to buying and selling from manufacturer to the dealer, through intermediate dealers, is maintained by the dealer availing credit using CTDs.
• It shall not be issued in favor of a dealer for the same goods before the appointed date.
• A dealer availing credit using this document shall not be eligible to avail credit under Rule 1(4) of Transition Rules under CGST Act on identical goods manufactured by the same manufacturer available in the stock of the dealer;
• The dealer at the time of making supply of such goods, shall mention the corresponding CTD number in the invoice issued by him under section 31 of the CGST Act, 2017.

Recovery of credit

Where a manufacturer issues a CTD such that credit of central tax is availed twice on the same goods, he shall be jointly and severally responsible for excess credit availed by the dealer and provisions of recovery of credit, interest and penalty under the CENVAT Credit Rules, 2004 shall apply on such manufacturer.

Submission of details

The manufacturer as well as the dealer is to submit details in Form TRANS 3 on common portal within sixty days of the appointed date. The manufacturer is to give the details in Table 1 of the TRANS 3 and the dealer in Table 2 of the TRANS 3.
In Table 1 the following details to be furnished by the manufacturer-
• Sl. No.;
• GSTIN of the dealer whom CTD is issued;
• Total number of CTDs issued;
• Number of invoices against which CTDs have been issued;
• Total quantity for which CTD issues;
• Total value of Goods for which CTDs have been issued;
• Central Excise Duty paid on such goods.
In Table 2 the following details to be furnished by the dealer-
• Sl. No.;
• GSTIN of the dealer whom CTD is issued;
• Total number of CTDs received;
• Number of invoices against which CTDs have been issued;
• Total quantity for which CTD issues;
• Total value of Goods for which CTDs have been issued;
• Central Excise Duty paid on such goods.

Maintaining of records

The manufacturer as well as the dealer is required to maintain record for this purpose. The manufacturer shall maintain record in the form TRANS – 3A and the dealer shall maintain record in the form TRANS -3B. Such record shall be made available to the Central Excise Officer for verification on demand.

The manufacturer shall in Form TRANS – 3A maintain the documents as detailed below-

• Sl. No.;
• CTD No.;
• Invoices Number against which CTD has been issued;
• Invoice date;
• Months in which these clearances were made against the invoices;
• GSTIN numbers of all the intermediate buyers and sellers through whom the goods have passed;
• Value of goods;
• Central Excise duty paid.

Copy of invoices of the intermediate dealers through whom goods have passed shall be maintained in records by the dealer availing credit on CTD.
The dealer shall in Form TRANS – 3B maintain the documents as detailed below-

• Sl. No.;
• CTD No.;
• Invoices number against which CTD has been issued;
• Months in which these clearances were made against the invoice;

• *GSTIN numbers of all the intermediate buyers and sellers through whom the goods have passed;*
• *Value of goods;*
• *Central Excise duty paid on them.*

CTD as a document

It is proposed to amend Rule 9 of CENVAT Credit Rules, 2004 to include CTD in the list of documents using which credit can be availed subject to the condition that such CTD is issued after the appointed date and within 30 days of the appointed date.

We may be contacted at the following offices:

CORPORATE OFFICE
C-100,Sector-2,
Noida- 201301
Uttar Pradesh
M: +91- 120-4354696/4354697

REGISTERED OFFICE
73, National Park
Lajpat Nagar IV,
New Delhi - 110024
INDIA
P: +91-11-41729056-57,
41729656/57

GURGAON
605, Suncity Business Tower
Golf Course Road, Sector-54,
Gurgaon,
Haryana - 122002
P: +91-124-4245110/116/117 +91-124-4245111

MUMBAI
Haware Infotech Park,
7th Floor, Office No. 704.
Sector 30A, Vashi,
Navi Mumbai – 400703
P: +91- 022-65515507
M: +91- 9022131399

ASSAM
House No. 76,
Near Godrej Interio,
Forest Gate, P.O. Narangi,
Guwahati – 781026
P: +91-0361-2552302
M: +91-9864857565

SINGAPORE
1 North Bridge Road
#10-09
High Street Centre
Singapore-(179094)

For enquiries related to:

Service	Contact Person	11Service	Contact Person
DVAT:	faiz@ascgroup.in	Service Tax:	nitin@ascgroup.in
HVAT:	deepak@ascgroup.in	Transfer Pricing & PE:	shailendra@ascgroup.in
Excise:	deepak@ascgroup.in	Legal Metrology:	mayank.singhal@ascgroup.in
UPVAT:	jaswant@ascgroup.in	Company Law:	legal@ascgroup.in
Income Tax:	vikash@ascgroup.in	PR/Media	socialmedia@ascgroup.in
Maharashtra VAT:	niten@ascgroup.in	GST	deepak@ascgroup.in