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**All India Federation of Tax Practitioners**

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# AIFTP TIMES

Volume 8 – No. 1 • January 2017

We wish all our members and readers
Happy New Year


| FORTHCOMING PROGRAMMES | | |
|---|---|---|
| **Date & Month** | **Programme** | **Place** |
| 21, 27-1-2017, 4, 18-2-2017, 4, 17, 18, 24-3-2017 | Workshop on GST, MVAT & Service Tax | Mumbai |

## Report on Seminar on Declaration of Income under PMGKY 2016 organised by AIFTP EZ held on 20th December, 2016

By R. D. Kakra, *Advocate*

**Taxpayers should take benefit of Pradhan Mantri Garib Kalyan Yojana and declare their undisclosed income said Mr. K. L. Maheshwari, Chief Commissioner of Income Tax-1, Kolkata while inaugurating a Seminar organised at Aayakar Bhawan under the aegis of All India Federation of Tax Practitioners (East Zone).**

**Mr. A. A. Shanker, Director General (Investigation)** said that taxpayers should not misuse the Jandhan accounts. A taxpayer is required to pay an aggregate sum of 49.9 per cent of undisclosed income as tax, surcharge and penalty under the Pradhan Mantri Garib Kalyan Yojana-2016. Further a sum of 25 per cent of undisclosed income has to be deposited in an account under the Pradhan Mantri Garib Kalyan Deposit Scheme before filing the declaration. The said amount of 25 per cent will be in lock in period of 4 years and depositor will not get any interest thereon. **Mr. S. K. Dash CCIT-3** and **Mr. N. N. Mishra**, Principal CIT-1 & 3 also explained the new scheme and advised taxpayers who have any undisclosed income to declare their income and get peace.

Mr. Narayan Jain, tax advocate and NVP-2016, AIFTP explained that if the income is declared in Income Tax Return under section 68 or 69 etc., then as per amended provisions of section 115BBE the aggregate tax including surcharge and education cess will be 77.25 per cent and if it is caught by Assessing Officer and assessed under section 68 or 69 etc., then in addition to 77.25 per cent aggregate tax, a penalty of 10 per cent of tax, effectively 6 per cent would be charged from the taxpayers. It makes total burden of 83.25 per cent. On comparing it with the Income declaration scheme PMGKY it is advisable to opt for PMGKY. **Mr. R. D. Kakra,** Advocate welcomed all the participants and assured that the Federation will assist the taxpayers to correctly declare the income under the new scheme as done by them in Income Declaration Scheme which was in operation till 30th September, 2016.

**Mr. Kamal Jain, Mr. B. K. Loharuka, Mr. B. L. Kheria, Mr. Sajjan Sultania, Mr. Paras Kochar actively participated and helped in successful organizing of the Seminar. The programme was covered by many TV Channels as well as more than 15 newspapers. PTI also circulated all over India.**

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# Workshop on GST, MVAT & Service Tax

**Organised by**

**All India Federation of Tax Practitioners (WZ)**
**Jointly with STPAM, BCAS, CTC, MCTC & WIRC of ICAI**

| | |
|---|---|
| **Timing** | 2.30 P.M. to 5.30 P.M. |
| **Venue** | STPAM Mazgaon Library, 1st Floor, 104, Vikrikar Bhavan, Mazgaon, Mumbai- 400 010. |
| **Delegates Fees** | Members ₹ 2,000/- (incl. of Service tax), Non-Member ₹ 2500/- (incl. of Service tax) |

| Date | Subject | Speaker |
|---|---|---|
| 21.01.2017 Saturday 2:00 – 5:30 | Inauguration | |
| | Model GST Law vs. VAT Laws | CA. Rajat Talati |
| | Model GST Law vs. Service Tax | CA. Vikram Mehta |
| 27.01.2017 Friday | Intricate Issues under Works Contracts under MVAT & CST Acts | CA. Mayur Parekh |
| | Construction Service including Works Contract Services, Erection & Commissioning Services | CA. Ankit Chande |
| 04.02.2017 Saturday | New Concepts under GST viz. Taxable Person, Supply, Consideration, Taxable Event, etc. | Shri C. B. Thakar, Advocate |
| | Input Tax Credit, Input Service Distributor and Related Transitional Provisions | CA. Kiran Garkar |
| 18.02.2017 Saturday | Time and Place of Supply (Goods) including Transitional Provisions | Shri Vinayak Patkar, Advocate |
| | Time and Place of Supply (Services) including Transitional Provisions | CA. Sujata Rangnekar |
| 04.03.2017 Saturday | Valuation of Goods and Services under GST Act + Job work Provisions (incl. Transitional Provisions) | CA. Pranav Kapadia |
| | Assessment, Penalty and Search & Seizure under GST Act | Smt. Nikita Badheka, Advocate |
| 17.03.2017 Friday | Registration, Returns, Payment, Composition Levy and Refund incl. Preparedness in relation to Documentation by dealers | Shri Dhaval Talati, TP |
| | E-Commerce Transactions, TDS & TCS Provisions | CA. Deepak Thakkar |
| 18.03.2017 Saturday | Taxation under Present Regime vis-a-vis under GST Regime on Trading, Manufacturing and Distributors sector | CA. Janak Vaghani |
| | Taxation under Present Regime vis-a-vis under GST Regime on Builders, Works Contractors and Services sector | Eminent Faculty |
| 24.03.2017 Friday | Transitional Issues under GST - Mega Brains' Trust session | Eminent Faculty |

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**(W.e.f. 15th July, 2013)**

| | Particulars | Per Insertion |
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| 1. | Quarter page | ₹ 1,500/- |
| 2. | Ordinary half page | ₹ 2,500/- |
| 3. | Ordinary full page | ₹ 5,000/- |
| 4. | Third cover page | ₹ 7,500/- |
| 5. | Fourth cover page | ₹ 10,000/- |
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| Central | 0 | 884 | 23 | 3 | 910 |
| Eastern | 3 | 1308 | 36 | 3 | 1350 |
| Northern | 0 | 1042 | 17 | 0 | 1059 |
| Southern | 1 | 1124 | 19 | 8 | 1152 |
| Western | 4 | 2214 | 37 | 18 | 2273 |
| Total | 8 | 6572 | 132 | 32 | 6744 |

# FEW IMPORTANT CASE LAWS IN CENTRAL EXCISE AND SERVICE TAX

S. S. Satyanarayana, Tax Practitioner, Hyderabad.

**Central Excise :** Assessee was getting medicines manufactured through job-workers/loan-licensees. Department argued that assessee was 'manufacturer' of medicaments prepared by 'job-workers' because: (a) raw/packing material was supplied by assessee; (b) assessee was having supervision over manufacturing activity; and (c) liability in respect of quality of medicament was that of assessee and not job-workers. Tribunal followed judgment of Supreme Court in *CCE v. Cosme Farma Laboratories Ltd. [2015] 57 taxmann.com 59/51 GST 325* and held that job-workers were manufacturers and not assessee.

Assessee was getting goods manufactured on job-work basis and was receiving said goods back. Assessee argued that since job-workers were manufacturers and were not selling goods in market; therefore, assessable value would be 'value of raw material plus cost of labour work plus profit of job-workers'. Tribunal upheld valuation done by job-worker.

**Held** : In case of manufacture of medicines on job-worker basis, 'manufacturer' would be such 'job-workers/loan-licensee' and not 'raw material supplier/licensor/brand-owner' as per whose instructions said goods are manufactured.

Assessable value of goods manufactured on job-work basis would be a sum total of cost of raw material, labour charges and profit of job-workers. Revenue's appeal dismissed. *[CCE v. Intas Pharmaceuticals Ltd. [2016] 73 taxmann.com 144 (SC)]*

**Service Tax :** The dispute is regarding charging of service tax on the assessee under the category of Business Auxiliary Services. The assessee acted as an intermediary between the two working companies in connection with the transfer of title of equipment and machineries. They received appropriate charges amounting to ₹ 2 crores for such services, *vide* their Bill dated 24-9-2005. The Original Adjudicating Authority, through his order dated 18-6-2009 confirmed the demand under category of Business Auxiliary Services, which was introduced w.e.f. 16-6-2009. The Commissioner (Appeals) set aside such demands under time-barred. He took the view that the collection of brokerage to the extent of ₹ 2 crores was well within the knowledge of the department at the time of visit of audit officers in December, 2005 for purposes of departmental audit.

**Held** : Once information is declared in the balance sheets of the company allegation of suppression of such information is not sustainable inasmuch as balance sheet of companies are publicly available documents. Demand set aside. *[CCE, Raipur v. Hira Ferro Alloys Limited – 2016 (9) TMI 742 – CESTAT, New Delhi]*

**Service Tax :** Before arresting an assessee under service tax, Department must *prima facie* adjudicate demand and also grant hearing to assessee. However, in case of habitual tax-evaders, arrests may be made straightaway, but, subject to review of past conduct and only after recording *prima facie* view as to how assessee is a habitual tax-evader. *[Makemytrip (India) (P.) Ltd. v. Union of India – [2016] 73 taxmann.com 31 (Delhi)]*

**Service Tax** : Appellant is a builder engaged in construction activity. The levy of Service Tax was imposed by an amendment in the Finance Act, 1994 with effect from 01.07.2010. However, prior to that, apparently, the Service Tax Department had issued a Circular dated 16.02.2006, the effect of which was to advise all construction companies to pay Service Tax. The appellant complied and started depositing amounts for the periods in question, i.e. from 2006 onwards. On 24.04.2007, the appellant protested, contending that the amounts paid by them were not covered by the levy and that they had to be refunded the said amounts. The primary adjudicating authority was of the opinion that the application was time-barred. He took into account the fact that the assessee had voluntarily obtained registration and deposited amounts without protest and much later claimed that such amounts were not leviable. The order-in-original further observes that in the circumstances, there is no question of any amount being refunded.

**Held** : The protest was lodged within reasonable time of the appellant becoming aware that the amounts were not recoverable as Service Tax. That is sufficient to attract proviso to Section 11B(1) of the Central Excise Act, 1944. Period of limitation not applicable and Refund allowed. *[Mera Baba Realty Associate P Ltd. v. CST, Delhi – 2016 (9) TMI 790 – Delhi High Court]*

**CENVAT Credit** : The appellant Amara Raja Power Systems Ltd., is engaged in the manufacture of invertors and convertors. M/s. Amara Raja Electronics Ltd. is engaged in the manufacture of Home UPS/Trickle Charge/modules. During the verification of records, it was noticed that appellants have availed CENVAT Credit of Service Tax paid as per invoices issued to them by their sister concerns M/s. Amara Raja Batteries Ltd. (ARBL) and M/s. Mangal Precision Products Ltd. (MPPL) The service tax was paid by appellants on the services of 'Branches Sharing Expenses' and 'Service Tax Group Resource Sharing Expenses' under the category 'Business Auxiliary Service'. The appellants claimed credit on such services being input services. The department entertained a view that appellants were having an understanding for sharing common expenses with their two sister concerns and that the invoices appeared to be raised by the sister concerns merely to collect expenses shared by them. That there was no service rendered by ARBL and MPPL to appellants and that there was no service provider and service recipient relationship between appellants and the two sister concerns ARBL and MPPL. That these were mere commercial transactions sharing common expenditure and that credit is not admissible on the invoices issued by sister concerns ARBL and MPPL to appellants, as there was no service qualifying as input service. A show cause notice was issued proposing to deny the credit and recovery of the same along with interest and penalty. After adjudication the primary authority confirmed the disallowance of credit and ordered recovery of the same along with interest and penalty. In appeal, the Commissioner (Appeals) upheld the demand, interest and penalty. Being aggrieved the appellants have filed these appeals.

**Held** : When the department has accepted service tax on the services provided by sister concerns to appellant then they cannot deny credit saying that no services were rendered. *[Amara Raja Power Systems Ltd. v. CCE, Tirupathi 2015 (12) TMI 1558 – CESTAT, Hyderabad.]*

# INDIRECT TAXES

**CA. Janak Vaghani**

## 1) Purchase Tax – Purchase by SBI for Surrender of Exim Scrips – Not a Purchase – Not liable for Purchase Tax

The replenishment licences or Exim scrips would be goods' when they are transferred or assigned by the holder/owner to a third person for consideration, they would attract sale tax. However, the position would be different when replenishment licences or Exim scrips are returned to the grantor or the sovereign authority for cancellation or extinction. In this process, as and when the goods are presented, the replenishment licence or Exim scrip is cancelled and ceases to be a marketable instrument. It becomes a scrap of paper without any innate market value. Be it noted that the initial issue or grant of scrips is not treated as transfer of title or ownership in the goods. Therefore, as a natural corollary, it must follow when the RBI acquires and seeks the return of replenishment licences or Exim scrips with the intention to cancel and destroy them, the replenishment licences or Exim scrips would not be treated as marketable commodity purchased by the grantor. Further, the SBI is an agent of the RBI, the principal. The Exim scrips or replenishment licences were not goods which were purchased by them. The ownership in the goods was never transferred or assigned to the SBI. Therefore, the SBI was not liable to levy of purchase tax under the Act.

*(Source: Commercial Tax Officer & Ors. v. State Bank of India & Anr., Civil Appeal No. 1798 of 2005, dated 8th November, 2016 (SC)).*

## 2) Luxury Tax – On D.T.H. Service Providers – Constitutional Validity – But Discriminatory – When levied on DTH Service Provider and Not Levied On Cable Provider

The sub-classification based on technological differences that do not affect the content of luxury provided to the subscriber does not withstand scrutiny of under Article 14 of the Constitution of India. While State Legislature is competent to levy tax on luxury provided by Direct to Home (DTH) broadcasting service provider but the levy of tax on them to the exclusion of a similar levy on cable operators with effect from 1-4-2011 is discriminatory and violative of Article 14 of the Constitution of India.

*(Source: M/s. Bharati Telemidia Ltd. v. Union of India, W.P.(c) No. 17351 of 2010 & Connected Cases, dated 8th December, 2015, (2016) 24 KTR 366 (Ker.)).*

**3) Purchase Tax – Purchase of Goods by Branch in Pursuance of Export Order and Stock Transferred to Branch in Another State – Purchase in the Course of Export – Not Liable for Purchase Tax**

Purchase of chillies from farmers in pursuance of export order and stock transferred to the Branch in another State from which it is exported is purchase in the course of export and not liable for purchase tax under section 4(4)(iii) of the AP VAT Act. Further, as long as, the goods transferred to the Branch in another State have been exported and the ingredients of section 5(1) of the CST Act are satisfied, the stock transfer of goods to branch in another State, for its eventual export, cannot in view of section 5(b) of the AP VAT Act, be subjected to tax, as it is a sale in the course of export.

*(Source: M/s. A. B. Mauri India Pvt. Ltd. v. Dy. CTO, W.P. Nos. 26129 and 26130 of 2012, dated 10th December, 2015, (2016) 24 KTR 411 (T and AP)).*

**4) Amendment to Registration Certificate – Under the CST Act – For inclusion of Goods for purchase Against C form – Can be made from Retrospective Effect**

The registration certificate granted under the CST Act can be amended from retrospective effect for inclusion of goods not specified earlier in the registration certificate for permitting the dealer to issue C form. There is no loss of revenue to the State if such amendment is carried from retrospective effect.

*(Source: Express Infratech Pvt. Ltd. v. State of Jharkhand, WP No. 2 852 of 2014, 2016 55 STJ 501 (Jhar)).*

**5) Business – Sale of prospectus by an Educational Institute – Not a business.**

Purchase of Goods from Registered Dealer and Supplied to the Contractor for Construction of Hostel Building – Can not be subject to another Levy In Single Point Tax.

The primary and predominant object of the university is to impart education which cannot be considered to be a commercial activity nor can it be said to be a trade or business. It is well settled that if the main activity is not a business, then the connected, incidental or ancillary activities would not normally amount to business unless an independent intention to conduct business in these connected, incidental or ancillary activities is established by the department. Publication of prospectus containing activities of the university, course, syllabus, application, fees etc. and making it available to the students for their information, knowledge, consideration and applying for admission to the course found suitable is ancillary, incidental and essential to its main and predominant object to impart education. This will not amount to business.

Purchase of cement, iron and steel, in bulk on payment of Rajasthan VAT for its consumption of civil work for construction of Hostel Building and supply of these material to the contractor for construction of hostel building cannot be subject to another levy of tax when levy being single point tax.

When on facts the imparting of education cannot be said to be in nature of business activity and once the assessee is not carrying on business or a trade or commerce it cannot be said to be a dealer and it is not required to get itself registered under the Rajasthan VAT Act.

*(M/s. CTO v. Banasthali Vidyapith, S.B. Sales Tax Revision Petition No. 205 of 2014, dated 6th February, 2015, (2016) 24 KTR 392 (Raj.))*

# Hearty Congratulations

Hearty Congratulations to the newly elected office bearers of ITAT Bar Association, Mumbai for the year 2017-18

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# DIRECT TAXES

**Ms. Neelam Jadhav**, *Advocate*, KSA Legal Chambers

## Tribunal

**S. 143(3) : Assessment – Amount received are for the subsequent years, then the same cannot be treated as income for the relevant assessment year but has to be treated as income for the year in which such services are due and performed.**

Assessee is a private limited company engaged in the business of printing and publishing of Tamil magazines and books. Amounts were received in advance for future delivery of magazines, future advertisement to be published and advance received. The assessee is following mercantile system of accounting and accordingly the advance receipts treated as income during subsequent years when the magazines are dispatched. However, the A.O. rejected the submission and treated the said amount as income of the assessee for the relevant assessment year by holding that there is no provision in the Act for treating the advance receipt as deferred income and offer the same for taxation as per assessee's own will.

The Hon'ble ITAT held that, if the amount received towards magazine subscription, circulation, advertisement etc., are for the subsequent year or years, then the same cannot be treated as income of the assessee for the relevant assessment year but has to be treated as income for the year in which such services are due and performed, which is in accordance with the principles of mercantile system of accounting, the method consistently followed.

*Vasan Publications Pvt. Ltd. v. Dy. CIT ITA No. 1534/Mds/2016, dated 21-12-2016 (Chenn.)(Trib.), Source : www.itat.nic.in*

**S. 263 : Merely because some of the income was added in A.Y. 2006-07 instead of the entire addition made in A.Y. 2007-08 on protective basis, no purpose served in making a fresh assessment on protective basis u/s. 263.**

The assessment in the case of the assessee has been completed by the A.O. u/s. 143(3) r.w.s.153A. However, the learned Pr.CIT from the records noticed that the assessee had some connection with a bank account in Geneva. One of the persons Mr. A had declared the amount lying in the said bank account as undisclosed income in the hands of the estate of late Mr. B and had paid the taxes thereupon. The assessment, thus, was made on substantive basis in the hands of estate of late Mr. B for A.Ys. 2006-07 and 2007-08 u/s. 148 and thereby undisclosed income was added as income in respect of the amount lying in the said bank account. However, a protective assessment was made in the assessee's case for A.Y. 2007-08 at the peak value.

The learned Pr. CIT, however, noted that the peak value of the amount lying in the said undisclosed bank account was for A.Y. 2006-07 and that the said amount should have been added to the assessee's income for A.Y. 2006-07 on protective basis, which was not done by the AO and instead entire peak was added on protective basis in A.Y.2007-08. Therefore, Pr.CIT held that since the amount pertaining to A.Y. 2006-07 was not added in the respective year, hence the assessment order was erroneous as well as prejudicial to the interest of Revenue.

The ITAT held that, when the estate of late Mr. B, in whose case the additions have been made on protective basis, have owned up the amount lying in the bank account and have also given an undertaking to the revenue that the disclosure made by them in relation to the above said bank account and will not be claiming any refund of the taxes already paid except the *inter-se* adjustment of taxes paid amongst various assessment years. Therefore, no useful purpose will be served in making a fresh assessment on protective basis in the hands of the assessee merely because that some of the income was to be added in A.Y. 2006-07 instead of the entire addition made in A.Y. 2007-08 on protective basis. Further held that powers u/s. 263 can be exercised by the CIT on satisfaction of twin conditions i.e. the Assessment Order should be erroneous and prejudicial to the Revenue. Thus, this power cannot be exercised unless the CIT is able to establish that the order of the Assessing

Officer is erroneous and prejudicial to the Revenue. (A.Y.2006-2007)

*Smt. Devaunshi Anoop Mehta v. Pr. CIT ITA No. 3672/M/2016 dated 14-12-2016 (Mum.)(ITAT) Source: www.itat.nic.in*

**Rule 46(3): Production of additional evidence – Without reasonable opportunity to the A.O. – Resulted in violation/ contravention of the provisions of Rule 46A(3)**

The assessee did not file its return of income for A.Y. 2010-11 within the time limit prescribed u/s. 139(1) or 139(4) or in response to notices issued u/s. 142(1). From the order it shows that except for filing copies of Auditors Report and financial statements, and admittedly except for furnishing of general explanations, no details/evidences establish its claims of expenditure was incurred or established or confirmed the existence of the balances shown as 'advances from customers'. The AO afforded a number of opportunities to explain the case. Therefore he completed the assessment an ex parte u/s. 144. CIT(A) allowed relief by deleting the addition made u/s. 41(1) ostensibly on the basis of certain explanations, evidences/details put forth which were not placed before the AO.

The Hon'ble ITAT held that, the provisions of Rule 46A(3) was incumbent on the learned CIT(A), that before taking into account such evidences/details he ought to have afforded the AO reasonable opportunity to examine the same and rebut it if required. CIT(A) while deciding the appeal has resulted in violation/contravention of the provisions of Rule 46A(3) of the Rules. Therefore, the same is not as per law. (r.w.s. 144, rule 46A of Income Tax Rules, 1962)

*ACIT v. M/s. Mobiapps (India) P. Ltd. ITA No. 2392/ Mum/2015 dated 23-12-2016 (Mum)(ITAT) Source : www.itat.nic.in*

# Hearty Congratulations

Hearty Congratulations to the newly elected office bearers of All India Federation of Tax Practitioners for the year 2017.

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