



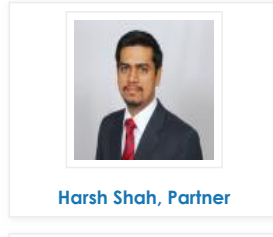
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### Taxation of import of services – The series of sharp U-turns

December 05, 2016

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#### Position under Service tax law

Imposition of Service tax on reverse charge basis was first introduced in the year 2002. After decisions in the cases of Hindustan Zinc Limited vs. CCE – [2008 (11) STR 338] and Indian National Ship Owners Association vs. Union of India – [2009 (13) STR 235] striking down validity of such reverse charge tax in the absence of a specific provision for charge of tax on recipient of service, such reverse charge tax finally became effective from April 2006 upon introduction of Section 66A of the Finance Act. Further, establishments of the same person in India and outside India have been defined to be separate persons so as to tax cross border transactions of services between such establishments. Interestingly, on the export front, cross border transactions between such two distinct establishments are not treated as export of services.

It is pertinent to note that while Service tax has been made applicable on import of services as per above, reverse charge tax liability arises only for transactions undertaken for a consideration. Under the current Service tax law, there is no mechanism to charge tax on services provided in the absence of any direct or indirect consideration.

#### Position under the first draft of Model GST Law

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**Sudipta Bhattacharjee, Partner,**  
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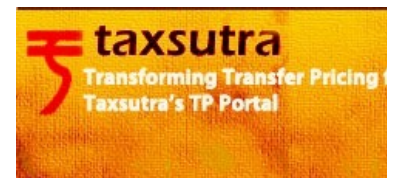
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The provisions of the first draft of Model GST Law issued by the Government ('First Draft') came to break to the above mentioned taxing spree, as they sought to exclude inter-establishment transactions from the scope of 'import of service'. Section 2(52) of the First Draft of CGST / SGST Act inter-alia provided that a supply of service shall be treated as an 'import of service' if:

*"... (d) the supplier of service and the recipient of service are not merely establishments of a distinct person;*

*Explanation 1.- An establishment of a person in India and any of his other establishment outside India shall be treated as establishments of distinct persons. ...."*

While the meaning and scope of supply as per Section 3(1)(b) of the First Draft covered "*importation of service, whether or not for a consideration and whether or not in the course or furtherance of business*", the inter-establishment services were not covered within its scope due to the exclusion contained in the definition of import of service.

While this was a relaxation in applicability of reverse charge tax on one hand, the same provision on the other hand sought to levy tax on import of services without consideration even when such services are meant for personal use (subject to provisions of Section 9 whereby a person importing services below (to be) specified threshold for personal use was not to be regarded as a taxable person). This provision of the First Draft for the first time sought to levy reverse charge tax on import of services without consideration.

On the export front, Section 2(44) of the First Draft of CGST / SGST Act provided that such inter-establishment transactions would not qualify as export of services. Vide these provisions, for the first time, inter-establishment service transactions were sought to be treated at par on import as well as export front.

#### Position under the revised draft of Model GST Law

The provisions of the revised draft of Model GST Law issued by the Government ('Revised Draft') are in sharp contrast to the above discussed position laid down under the First Draft. The condition of persons not being establishments of distinct persons has been dropped from the definition of import of service (now shifted to Section 2(11) of the Revised Draft of IGST Act). Conversely, Section 5 of the Revised Draft of IGST Act specifically provides that an establishment of a person in India and any of his other establishments outside India shall be treated as establishments of distinct persons. This goes in complete contrast to the position envisaged under the First Draft wherein such inter-establishment transactions were specifically excluded from the scope of 'import of service'.

The following changes in Section 3 and Schedule I of the Revised Draft of CGST / SGST Act also alter the position envisaged under the First Draft as regards applicability of reverse charge tax on import of services:

- Section 3(1)(b) of the Revised Draft now covers "*importation of services, **for a consideration** whether or not in the course or furtherance of business*" within scope of 'Supply';
- Schedule I to the Revised Draft deems "*Importation of services by a taxable person **from a related person or from any of his other establishments outside India, in the course or furtherance of business***" to be a supply even if made without consideration.

The above changes have the effect of restricting applicability of reverse charge tax on import of services without consideration for personal use. This change may be treated as a welcome move and would rest the debate as

regards manner of taxing B2C transactions of import of services made without consideration.

However, the above changes in the Revised Draft may create a whole new set of difficulties by requiring payment of reverse charge tax on inter-establishment / office cross border transactions of services made without consideration. While such transactions made with consideration attract Service tax even under the current regime, such transactions without consideration may not have been tracked by many businesses. The typical example of such transactions may cover certain services undertaken at the overseas headquarters for various offices worldwide. In light of such provisions, one also needs to see as to whether the authorities demand reverse charge tax on notional consideration for use of logo / trademark / brand name of foreign establishment / office even where no consideration is paid by the Indian office for such use.

Applicability of GST on the above referred transactions without consideration may also create a lot of disputes regarding valuation of such services. Since such transactions would be treated as between related persons, valuation thereof may be done as per the Draft GST Valuation Rules released with the First Draft which are very similar to the current Customs Valuation Rules for import of goods. In the absence of transaction value, the authorities may proceed to determine value of such services as per comparison, computed value, or residual method. While such alternative methods of determining valuation are time tested in respect of import of goods, application thereof for import of services may create a lot of practical difficulties.

The concept of reverse charge tax on service transactions made without direct or indirect consideration would increase convergence between Indirect tax and Transfer Pricing laws, and also add to interdependent valuation issues arising under the two laws. While today such interdependence is limited to valuation of goods imported from related persons, under the GST regime, such interdependence would also be created for service transactions. Further, the Draft GST Valuation Rules do not contain any provision to accept transfer price adopted for Income tax purpose for valuation of import of services made without consideration.

On a separate note, the definition of 'Export of service' as per the First Draft has been continued in the Revised Draft so as to provide that inter-establishment transactions would not qualify as export of service. This in a way restores the position under the current Service tax law.

#### Import of online information and database access or retrieval ('OLIDAR') services

Vide amendments to the existing Service tax law, place of provision of OLIDAR services has been shifted to be location of service recipient effective 1 December 2016. With this amendment, OLIDAR services provided by a foreign service provider to customers in India would qualify to be import of services. To this extent, the amendment is just another extension of the concept of import of services. However, as against the hitherto provisions requiring only recipient of imported service to pay tax thereon, the amendments require the OLIDAR service provider located outside the taxable territory to discharge tax on such services provided to non-assessee online recipients in India. The similar concepts have also been incorporated in the Revised GST law. These recent changes with respect to OLIDAR service constitute first attempt of the Government to tap revenue on import of services by non-taxable persons and oblige a person not having any presence in India to pay a tax in India; making it a landmark transformation in manner of taxing import of service.

A comparison of provisions of the Service tax law, First Draft and the Revised Draft of GST law indicates that the stand as regards applicability of reverse charge tax on import of services has been evolving and has undergone change in each consecutive law. Further, the concept of forward charge tax payment on import of OLIDAR services by non-assessee online recipients has been recently introduced. However, as regards export of services, the stand of excluding inter-establishment transactions from ambit of export has remained consistent.

While the Revised Draft lays down the above discussed position, only future would reveal if there is another U-turn on cards to continue the earlier series of U-turns and new surprises!

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HC : Allows Cleans Energy Cess credit utilization; No coercive steps upon Return filing failure

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HC to hear petitions challenging Input Tax Credit refund unavailability against exempt supplies

FM Jaitley constitutes Group of Ministers for IT challenges & Committee on Exports

Notifications extending filing of Forms GSTR-1, GSTR-2, GSTR-3 & GSTR-6

Form GST TRAN-1 filing extended to October 31; Window to opt composition open till September 30

FM confirms GST return filing deadline extension for July; Works contract definition extended

Form GSTR-1 deadline extended to October 10: CNBCTV18

Govt to extend GST Return filing deadline

CBEC urges timely GST Return filing; Late fee applicable on delayed Form GSTR-1 submission

CBEC wants efficacious defence in GST related petitions; Nominates Advance Ruling Appellate Authority

No registration for nil-rated inter-State supplies; GST applicable on credit-card fee, explains CBEC

No changes to Form GSTR-2A, late fee applicable on delayed Form GSTR-2 filing, explains GSTN

80% dip in restaurants' home delivery orders; Return filing woes remain; Exporters demand total exemption

Govt. notifies due date extension for Forms GSTR-1, GSTR-2 & GSTR-3 for July & August

CBEC releases FAQs on GST applicability to Co-operative society, Property tax/Electricity for July & August charges exempt	Govt. extends due date for Forms GSTR-1, GSTR-2 & GSTR-3
Despite robust GST receipts, Centre faces shortfall; Telangana to approach SC if Council doesn't help	GSTN webinar on Form GSTR-2 filing on Sept 6; Video tutorials released for assesseees
President promulgates GST (Compensation to States) Amendment Ordinance, 2017	CBEC prescribes detailed procedure for reconciliation of Form GSTR-3B with Form GSTR-1 & 2
Govt. waives late fee on failure to furnish July's GST Return by due date	Delhi HC questions necessity of bond & bank guarantee for 'zero-rated supplies' viz. exports
Union Cabinet gives nod to Ordinance hiking Cess on luxury cars, SUVs	GST collections 'technically exceed' target; Govt. might allow revised returns for pre-GST stock input credit
Cabinet approves hike in Cess on luxury cars & SUVs	ISD only services' credit distribution mechanism, cannot discharge tax liability, explains CBEC
No annual return for casual taxable persons, registration & advance deposit mandatory, explains CBEC	Govt. garners Rs. 92,283 Cr revenue in first GST month; 38.38 lakh returns filed till date
'Anti-profiteering Authority' a mechanism to check undue profiteering at common man's expense	FAQs on Gems & Jewellery and IT/ITES sectors discuss GST applicability, place of supply
Finmin extends GST Return filing due dates for ISD and overseas OIDAR service-providers	Lottery tickets constitute 'goods' classifiable under "Any Chapter" of Customs Tariff, clarifies Finmin
HC : Compensation Cess prima-facie without 'legislative competence'; Allows Clean Energy Cess credit	President gives assent to CGST & IGST (Extension to J&K) Bill
Kerala Govt. explains Composition Scheme; Reverse charge applicable on purchases from unregistered suppliers	Finmin notifies lower rates & exemptions on specified services, including works contracts, GTA & job-work
CBEC releases FAQs on applicability of GST to Government Services	CBEC issues draft Regulations to govern Customs Brokers under GST regime

CBEC explains 'provisional assessment' process; Refund upon finalisation subject to 'unjust enrichment' test	Govt. notifies extension of date for filing Form GSTR-3B
CBEC explains modalities of credit & debit notes under GST, 'matching' with ITC reduction	No Form GSTR-3B revision; Deemed credit available after Form GST TRAN-II filing, clarifies Govt.
'Special Audit' where value declared incorrectly / credit availed outside normal limits, explains CBEC	Govt. notifies GST rate reduction on tractor parts to 18%
Karnataka Govt. appoints Authority for GST practitioner's enrollment; Notifies tractor parts rate reduction	GST payment & returns due date extended to August 25
Govt. amends CGST Rules; Inter alia prescribes Challan validity, stock gold-ore bars ITC reversal	Central Govt. notifies extension of Form GSTR-3B filing deadline
Govt. extends GSTR-3B/Form TRANS 1 filing deadline till Aug 28	Odisha Govt. notifies Form GSTR-3B filing extension to August 28; GST payable in cash
FAQs on Rates inter alia explain 'Retail Sale Pricing', GST on Export Incentive Licenses	Govt. to soon notify GST return filing extension by a week
Govt. releases FAQs for traders; Inter alia explains composition & transitional credit schemes, returns filing	Govt. extends sunset date for Industries in North-East/Hilly states till 2027
FinMin issues clarification on pre-GST rates continuation under ROSL scheme for transitional period	Govt. prescribes August 16 as last date for opting Composition Levy for migrated assessees
Return filing date for July to be extended by 1 week, tweets CNBC TV18	DGFT conducts meeting of Regional Authorities/SEZ Commissioners on GST, mid-term FTP review
MoS explains GST incidence on fertilizers, plastic chairs, forest produce & solar panel	CBEC explains Reverse Charge Mechanism, registration mandatory, advance payment taxable under GST
No rate revision for hospitality industry & ayurveda; Tax incidence lower for banking sector	Only 16k GST returns filed so far, no deadline extension yet, says GSTN Chairman

Claim transitional ITC in Form TRAN-1 / 2, not Form GSTR-3B, clarifies GSTN Vice President	Claim transitional ITC in Form GSTR-3B, no reverse-charge on employee reimbursements, tweets Govt.
Haryana Govt. issues guidelines for detention / inspection of goods in transit under GST	West Bengal legislative assembly passes GST bill
GSTN grants option to cancel registration on GST portal	CBEC notifies time limit extension for furnishing July & August GST Returns
'Aggregate Turnover' doesn't include reverse charged inward supplies, GST element, explains CBEC	Cess cap for motor vehicles hiked to 25%, not actual levy, says Finance Ministry
GST Council authorises Cess hike to 25% on SUVs, luxury and large cars	GST Council revises service rates; GTA can discharge 12% GST under forward charge
Form GSTR-3B available on GST portal; GSTN webinar on filing on Aug 9	GST Council reduces rates on works contracts/tractor parts, approves e-way bills
Directorate General-GST to be 'think tank', forward suggestions to CBEC's Policy Wing	Lower House passes Bill to extend GST to Jammu & Kashmir
CBEC issues GST Guidance Note addressing legal issues of Textile Industry	Eye Share : Taxing Freebies under GST
Eye Share : Services before & after GST - Deciphering transition dilemma	Govt. notifies Rules for settling Centre & State funds; GSTN to transmit prescribed reports
Kerala Govt. explains GST modalities for pharmaceutical dealers; Consider medicines turnover for 'composition'	Karnataka Govt. prescribes authority for export bond / LUT submission till administrative mechanism implementation
No check-posts, "leaner" logistics chain & reduced costs beneficial to transport sector, explains Finmin	Karnataka mandates 'e-way bill' for 41 commodities; Provides 'm-way bill' where computer unavailable
GST Council forms Selection Committee for appointing 'National Anti-profiteering Authority' Chief & members	Govt. promotes 25 IRS officers as 'Principal Commissioners'; Shuffles 23 'Commissioners' pan India
GST portal now open for creation & saving of GSTR-1; Data visible in Form GSTR-2A	Govt. promotes 3 IRS officers to grade of Chief Commissioner GST & CX

Govt. extends period for cancellation of GST registration upto September 30	Govt. extends time limit for Composition levy intimation upto August 16
Cabinet approves IGST amendment to extend to J&K	Finmin notifies increased rates of Compensation Cess on 'Cigarettes'
Textile sector not affected post GST; Three-pronged reason for no 'Nil' rated fabrics	GST rate on hotels determinable basis declared tariff, 'star rating' irrelevant, clarifies Finmin
Govt. urges traders for registration; Convert Provisional IDs to GSTIN by September 22	GST payable on difference amount on supply of second hand goods
Govt. clarifies no GST levy on ornament sale by 'individual' jeweller	No GST on lodging / boarding by educational institutions; RWA liable when turnover > Rs. 20 lakhs
Finmin explains GST incidence on 'sanitary-napkins'; Free food by religious institutions not taxable	Perquisites to employees as part of CTC, not subjected to GST, clarifies Finance Ministry
Finmin abstains unauthorised Dept. visits to traders, shopkeepers; Clarifies migration, registration, composition processes	No impact post GST on taxability of educational and other services, clarifies Finmin
CBEC prescribes safeguards & conditions for furnishing bond / LUT against exports without tax	CBEC assigns functions to proper officers under CGST Act
Finmin exempts all goods and services imported by SEZ unit developer for authorised operations, from the whole of the integra	No ITC reversal against job-worked inputs / capital-goods return within 1 / 3 years, explains CBEC
Composition limit applicable on pan-India basis, regular taxpayer registration for 'SEZ' supplies	Eye Share : Scope of Individual, Composite & Mixed Supplies under GST
Finmin clarifies meaning of registered brand name in context of GST rates	J&K Assembly adopts resolution on GST
Finmin addressess concern over 5% rate on specific devices for physically challenged persons	CBEC prescribes manual furnishing of bonds / LUTs for exports as interim measure



Dept. of Consumer Affairs allows change in MRP on pre-GST unsold stock till September 30	Govt. mandates 'price hike' advertising in advance; Toll, vehicle entry fee to continue
Registrations for tax deductors & collectors to commence from July 25	GST = Good & Simple Tax, says PM Modi as India enters new tax era
India Inc. on 3 things to do for smooth GST roll-out...	GST Council reduces GST on fertilizers, tractor parts
CBEC's guidance note for importers-exporters explains procedural changes, duty calculation, refunds under GST	Eye Share : Impact of GST on employers and employees
Finmin notifies IGST provisions, reverse-charge on goods, ineligible ITC refunds, & CSD exemptions	Finmin amends Central GST Rules relating to composition, registration; Notifies composition scheme
No double taxation of High Seas Sales; Partner salary out of GST net	Finmin defers TDS & TCS provisions; No immediate registration for suppliers through e-commerce
Gujarat Govt. notifies SGST Act provisions w.e.f. June 22; Frames Registration & Composition Rules	CBEC issues advisory on 'migration'; Process to be completed by September 30
Anti-profiteering Rules a "Brahmastra" of last resort; Leniency for genuine mistakes	CBEC issues advisory reflecting changes in Customs law & procedure under GST
Enrolment window to open for 3 months; Incomplete forms can be submitted from June 27	Composition levy turnover fixed at Rs. 50 lakhs for special category States, except Uttarakhand
GST Council launches official website, one-stop destination for all GST related information	Finmin notifies certain CGST & IGST Act provisions w.e.f June 22; Notifies Registration & Composition Rules
GST Council introduces simple Return for 2 months; Outward supplies facility from July 15	GST Council announcements - July 1 the date!, leeway on return filing, differences on e-way bills
Finmin warns builders of 'profiteering'; Reduced tax incidence should lower flat price / installments	GST Council to consider remaining draft Rules / formats including Anti-profiteering, during next meeting
DGFT mandates GSTIN declaration post GST	Revenue Secretary & CBEC brush aside "false

implementation; PAN to replace 'Importer Exporter Code'	propaganda" about delayed GST implementation
Assam Govt. issues guidelines for GST Practitioners enrolment	GST rates revised for 69 products, Individual advocates exempt from registration; IGST exemption extended
GST Council increases composition scheme threshold; Revisits rates for certain commodities	18 Sectoral Groups formed for smooth GST rollout
Ex-factory interstate sale liable to IGST; Balance credit in ST-3 to be transferred	CBEC / Govt. tweets regarding GST on employee gifts, banking services & reporting of exempted supplies
Cabinet Secretary calls for Facilitation Cell to address business / sector issues before roll-out	GST 24 States pass GST Act; 7 States including Tamil Nadu, Karnataka yet to pass
Rules on Returns & formats reflect slew of changes; Require detailed data of 'supplies'	PM Modi reviews GST readiness for July 1; Cautions maximum cyber-security in IT systems
Partners' remuneration besides profit-share, taxable; No IGST credit cross-utilisation among distinct persons	CBEC releases final Returns Rules & formats alongwith GST practitioners formats
GST Council finalises Transition Rules, agrees on July 1 rollout; To discuss commodities' rates	GSTIN declaration mandatory in Customs documents from July 1; IEC / PAN updation necessary
GST Council may finalise Return formats on June 3; Cess 'additive', not 'multiplicative' in nature	Comprehensive editorial coverage of GST Camp Panel discussions at Hyderabad & Bengaluru
Govt. sets up Twitter handle for IT and GSTN related queries	Govt. sets up Twitter handle to reply to GST queries
Revenue Secretary tweets clarifications on GST; Affirms July 1 rollout, explains dual administration	Govt. directs Telecom cos to "re-jig prices", "re-work" costs, pass GST benefits
Govt. to soon release guidance notes on GST law / implementation	Revenue Secretary at CNBC TV18 Townhall: Advises India Inc. against price increase but promises kid gloves for SMEs

Maharashtra State assembly passes GST Bill	Eye Share : Fate of 'e-Commerce' under GST
State GST Bills passed by Uttar Pradesh and Andhra Pradesh Assemblies	DGHRD outlines field-formations reorganization; 21 Zones, 102 'Taxpayer Services', 49 'Audit' & 50 'Appeals' Commissionerates
Copy of Rajasthan GST Act 2017 as assented by Governor	Revenue Secretary reviews IT preparedness, migration; GST enrollment window to re-open on June 1st
Company Secretaries eligible to enrol as "GST Practitioners", says CBEC	Revised Foreign Trade Policy focusing on export promotion, to release alongside GST
Eight State Assemblies pass State GST Act in less than one month	Madhya Pradesh Assembly passes State GST Bill
Uttarakhand State Assembly passes SGST Bill	One registration for EOU & DTA units within same State, no invoice-wise details for B2C supplies, says Revenue Secretary
Disparity in 'interest' under GST laws	Draft Rules on 'Account & Records', 'Advance Ruling' and 'Appeals & Revision' released for public comments
Central Govt issues draft Rules on 'assessment & audit' and 'e-assent Way bills'	CGST Bill receives President's assent
IGST and UTGST Bills receive President's assent	GST Compensation Bill receives President's assent
Natural justice principles to guide 'Anti-profiteering', centralised registration under consideration, says CBEC official	Rajya Sabha passes GST Bills without amendments
CBEC releases revised FAQs on GST	Centre releases 8 GST Rules; Invites comments by April 10
CBEC issues 19 FAQs on GST Migration	GST Council's tentative approval to 4 Rules; Next meeting on May 18-19
GST enrolment deadline extended to April 30	18% standard service tax rate, biggest challenge is outreach to industry, says Revenue Secretary

Tax Experts react to passage of GST Bills in Lok Sabha	Will adopt 'light touch' approach on anti-profiteering, says CBEC Chairman
State to start drafting GST law in May / June : J&K Finance Minister	Lok Sabha passes GST Bills, paves way for landmark tax reform in India
Key Takeaways from GST Webinar with renowned Tax Experts	Lok Sabha to debate GST Bills on March 29
Copies of CGST, IGST, UTGST and Compensation Bills as introduced in Lok Sabha	FM Arun Jaitley introduces GST Bills in Lok Sabha
CBEC to be renamed as 'Central Board of Indirect Taxes & Customs', to be reorganised for GST	GST Bills to be tabled in Lok Sabha early next week : FM Arun Jaitley
Govt. may table GST bill in Parliament today : MoS Finance Arjun Ram Meghwal	Cabinet approves CGST, IGST, UTGST and Compensation laws
Tax Experts react to formal approval of GST laws by GST Council	Council clears all GST laws; Cess capped at 15%; Next meeting on March 31
GST Council clears SGST and UTGST Laws	GST Council clears compensation bill but CGST, IGST & SGST bills pending
No service tax hike if GST rollout delayed, says Minister of State Santosh Kumar Gangwar / June : Revenue Secretary	GST laws, rules by March end, rates may be decided in May
GST enrolment / migration of service tax assesseees in 12 States begins today	No GST migration exemption to dealers below Rs 20 lakh turnover, says Gujarat Govt.
GST migration of service tax assesseees in 12 States commences from January 18	Tax Experts react to GST rollout deferral & consensus on 'dual control'
GST rollout deferred to July 1, Council reaches consensus on dual control	April 1 GST roll-out ruled out; No consensus on dual control; Next Council meeting post-Budget
Single GST enrollment for multiple registrations of same business vertical, clarifies Assam Govt.	Service Tax assesseees' migration to GSTN from Jan 14
CBEC initiates GST migration of Excise / ST assesseees from Jan 9; PAN mandatory	Maharashtra notifies second phase of dealer migration to GST portal

Central Excise registrants' migration to GSTN revised to January 7	Telecom, IT & Banking seek centralized registration; High-seas taxation requires Constitutional solution : FM Jaitley
GST Council discussion concludes, consensus eludes over 'dual control'; Next meeting on Jan 16	GST Council discusses IGST law, industry specific representations; 'Dual control' deliberation tomorrow
GSTN enrolment schedule revised; Excise & ST migration commences from January 5 & 9 respectively	GST migration for dealers in Kerala from January 1 to 15
GST Council approves State Compensation Law; To discuss 'dual control' on Jan 3-4	GST Council discusses draft CGST law, to deliberate on 'Cross Empowerment' issue tomorrow
GST migration in Delhi from Dec. 16 to 31	Finmin releases GST implementation Report Card; All efforts underway to meet April 2017 deadline
GST migration in Haryana to commence from December 16	Telangana demands GST postponement; Blames 'demonetization' for 70% revenue loss
No Consensus on GST drafts, cross empowerment; Next Council meeting on Dec 11 - 12	GST Council discusses draft Bills, but no consensus on 'dual control' yet
GST Panel Chairman Amit Mitra presses pause button on GST, lambasts demonetisation 'double whammy'	Key amendments to CGST / SGST & IGST Model laws, analysis of Compensation law
Provisional Ids by November 30 in Dadra and Nagar Haveli	GST migration in Nagaland from November 30
Govt releases revised draft model GST, IGST & Compensation law	GST migration in Manipur from November 30 to December 15
GST Network crosses 1 lakh tax-payers enrolment	GST Council meeting rescheduled on December 2-3
GST Council meeting on November 25 cancelled	GST migration in Daman & Diu to commence from November 28th
Maharashtra notifies dealers migration to GST portal from November 15 to 30	Central Govt. launches GST portal; Provides Enrolment Schedule of all States

India Inc., Sr. Govt. Officials & Tax Experts on 'GST Rate Structure'	No consensus on dual control; Next Council meeting on November 24-25; Draft legislations by November 14-15
GSTN releases 56 FAQs on existing tax-payers' migration to GST System	Key Takeaways from Hangout with Adv. Rohan Shah & Gautam Doshi on 'GST Rate Conundrum'
GST rate structure requires "fine-tuning", need simpler dual-control model, says Kerala Finmin	Council to finalise fund sourcing for States compensation before formalising tax structure
No consensus on GST rates; Council to meet again on November 4-5	FM Arun Jaitley : GST Council reaches consensus on State compensation; Discussion on tax-structure to continue
Assam Govt. prescribes provisional GST migration procedure; Assesseees to apply before Nov 6	CBEC releases revenue estimates for Centre & States in first year of GST
NACEN invites institutes & professional bodies for imparting GST training to trade & industry	GST Council approves Draft Rules; Adopts 'tax & reimburse' approach for exempted entities
FM Arun Jaitley confident of meeting rollout date; Existing levies to continue till September 2017	CBEC Chairman Najib Shah bats for minimal exemptions; GST a new beginning for organisation
Cabinet approves CBEC's Rs. 2256 Cr SAKSHAM project for integration with GST Network	Central Govt. releases Draft GST Rules & Formats on 'Return' and 'Refund'
Central Govt. releases Draft GST Rules & Formats on Invoice, Payment & Registration	Tax Experts react to GST Council's consensus on threshold, dual control & compensation
CBEC's GST FAQs inter alia explain classification, ITC time-limit, supply place for various transactions	GST Council reaches consensus on dual control; Centre to govern existing ST assesseees
FM announces Rs. 20 lakhs GST exemption threshold, State authorities to assess taxpayers below Rs. 1.5 Cr turnover	CBEC releases FAQs on GST covering 24 topics & 500+ questions
Rohan Shah: GST notification a "self goal", excise duty & sales tax levy illegal	Govt. : No legal infirmity in Notifications, further clarifications not necessary

GST deadline a race against time, says Amit Mitra	Revenue Secretary responds to Notification controversy, says will clarify legal position
Constitution Amendment Act notification creates confusion over Centre's power to levy excise duty	Govt. notifies various Sections of Constitution Amendment Act
Cabinet approves setting-up of GST Council & Secretariat; First meeting on September 22-23	Cabinet approves process, formation and functioning of GST Council
GST Council to be constituted within 60 days from September 12, notifies Finance Ministry	Copy of the Constitutional Amendment Act for GST
President gives nod to GST Constitutional Amendment Bill	Odisha Assembly ratifies Constitutional Amendment Bill; Tally now at 16, including Delhi
Govt. worried over industry preparedness, mulls 6 months transition period; Exemption list 'short'	Haryana & Telangana Assemblies ratify GST Constitutional Amendment Bill
Maharashtra Assembly ratifies GST Constitutional Amendment Bill; State FM assures no revenue loss	Andhra Pradesh estimates Rs. 4055 Cr revenue loss post GST, assumes 18% Standard Rate - CNBC TV18
Delhi passes GST Bill, but does it count?	Delhi Assembly ratifies GST Constitutional Amendment Bill
Madhya Pradesh Assembly ratifies GST Constitutional Amendment Bill	Gujarat Assembly ratifies GST Constitutional Amendment Bill
Revenue Secretary reviews IT-preparedness for GST; Banks ready their systems by Sept 30	Himachal Pradesh & Chattisgarh Assemblies ratify GST Constitutional Amendment Bill
Jharkhand Assembly ratifies GST Constitutional Amendment Bill	Bihar Assembly ratifies GST Constitutional Amendment Bill - CNBC TV18
Lok Sabha adopts amendments to GST Constitutional Amendment Bill	PM Modi in LS : GST will end 'kacha bill' culture, shall curb corruption
Former Solicitor General Mohan Parasaran weighs in 'Money vs Finance' Bill controversy	Govt. outlines GST road-map, 7 on implementation challenges; Targets Apr. 2017 roll out

Tax World reacts to passage of landmark GST reform	Finmin releases FAQs on GST; Explains business processes on 'registration' & 'returns'
Rajya Sabha passes historic GST Constitutional Amendment Bill	FM Arun Jaitley sets conciliatory tone, P. Chidambaram demands low GST rate, 'No Money Bill' assurance
Copy of Amendments moved by Govt. to GST Constitution Amendment Bill	Govt. to move 6 amendments to GST Constitutional Amendment Bill : CNBC TV-18
Congress says "almost yes" to supporting GST Bill, real issues in 2nd stage	CNBC TV18: Left to support GST Bill, Rajya Sabha to take it up Wednesday
Cabinet clears GST Bill amendments; Scraps 1% tax, stays firm on no rate cap	GST Panel Chairman Amit Mitra hints at moderate rate, Rs 1.5 Cr threshold for dual control
Cong leader Anand Sharma indicates GST progress, seeks legal ring-fencing of rate	Parliament's Monsoon Session from July 18, Govt. holds out hope for GST Bill passage
CPM's red signal to GST; Cites States 'powerlessness', demands all party meet	What You missed from GST Hangout with Gautam Doshi, Rohan Shah, P. V. Srinivasan & R. Sridhar
Key takeaways from Taxsutra Hangout with Mr. Lakshmikumaran on Model GST Law	FM : No GST rate cap under Constitution; Revenue Neutral Rate clarity in July
Govt. releases Model GST law	Goa constitutes State Level Empowered Committee for smooth transition to GST regime
Full Report of Chief Economic Advisor Committee on GST 'RNR' & 'Rate Structures'	UP Commercial Tax Dept releases GST Act draft for stakeholders comments
Executive summary of Chief Economic Advisor Committee Report on possible GST rates	Chief Economic Advisor Panel recommends GST RNR of 15 - 15.5%, scrapping inter-state tax
After PM meets Sonia Gandhi, Dr. Singh, Congress says GST engagement "constructive"	FinMin releases Jt. Committee Report on 'GST Returns'; Envisages common periodic e>Returns
FinMin releases Jt. Committee Reports on GST registration, refund & payment process	Rajya Sabha adjourned sine die without discussion on GST Constitution Amendment Bill



Jaitley tables GST Constitution Amendment Bill; Pandemonium ensues, Rajya Sabha adjourned	Govt lists GST Constitution Amendment Bill for passage in Rajya Sabha tomorrow
Union Cabinet approves RS Select Committee amendments to GST Constitutional Bill	Key takeaways from RS Select Committee Report on GST Constitutional Amendment Bill
Congress, Left, AIADMK serve dissent as Select Panel endorses GST Bill	RS panel endorses GST Bill; 1% additional tax 'cascading', recommends 'supply' definition change
FinMin approves 2 Committees to suggest GST rates & monitor IT preparedness	Tax Experts react to passing of GST Constitutional Amendment Bill
2/3 LS majority for GST Constitutional Amendment Bill; FM promises < 27% rate	Lok Sabha approves GST Constitutional Amendment Bill
FM pushes for 2016 GST date; Opposition's Standing Committee reference request rejected	FM introduces GST Constitutional Amendment Bill; Opposition's Standing Committee reference request rejected
Finance Minister likely to move GST Bill in Lok Sabha today	Centre for strengthening federalism; Welcome suggestions to further improve GST Constitutional Bill : FM
Tax & Industry Experts react to GST Constitutional Amendment Bill	Copy of GST Constitutional Amendment Bill as tabled in Lok Sabha
Union Cabinet approves Constitutional Amendment Bill on GST	

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