

Hiregange Academy

(A Division of Empower Education Foundation®)

- Empowering Knowledge & Employability

Going Beyond!!! November 2018



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GST Annual Return – Overview

Much awaited GST annual return format in form GSTR-9 and GSTR-9A have been notified by the government vide CGST notification no.39/2018 dated 4th September 2018. Though the format appears to be simple and consolidation of figures from the monthly returns filed in form GSTR-3B and GSTR-1, there are few additional requirements including issues which needs more clarity for the tax payer. In this article, we have discussed the basic requirements and few issues in the present annual return which should be known to professionals assisting the tax payers. GST has come as an opportunity to serve professionally and get back the respect of the industry/ trade and public. The opportunity comes with a responsibility to ensure that updated and correct returns are filed in GSTR- 3B & 1 before Annual Return is taken up and uploaded. This would enable smooth Audit as well avoid the demands in future. However the liability for correctness is on the registered person who signs and certifies the same.

Concept of annual return

In terms of Section 44 of the CGST Act 2017, every registered person needs to furnish an annual return for every financial year electronically in a specified form on or before the 31st day of December following the end of such financial year. However, following categories of persons are not required to file annual return:

- (i) Casual taxable person
- (ii) Input service distributors
- (iii) Non-resident taxable persons
- (iv) Persons paying TDS/TCS under section 51 or 52 of the Act.

Further, Section 44 (2) provides that every person who is required to get his accounts audited in accordance with the provision of section 35 (5) is required to furnish the annual return along with the copy of audited annual accounts and a

reconciliation statement reconciling the value of supplies declared in the return furnished for the financial year with the audited annual financial statement, and such other particulars as may be prescribed.

Rule 80 of the CGST Rules lays down the manner in which annual return is required to be filed by the registered persons. Sub rule 1 provides that every registered person who is required to file annual return under Section 44 needs to file it electronically in Form GSTR-9 through the common portal. In case of person paying tax under composition scheme under section 10, the annual return has to be filed in Form GSTR-9A. E commerce operator who are required to collect the tax under section 52 needs to file annual return in the form GSTR-9B. The last date for filing of the annual return for all categories of taxable persons is the 31st December following the end of financial year. For each registration, a separate annual return to be furnished by the registered taxable person.

It may so happen that a registered person registered under regular scheme could have opted for composition scheme or vice versa during the financial year. In such as case, there could be requirement of filing both GSTR-9 and GSTR-9A. In this chapter, only GSTR-9 form has been discussed which would be relevant for GSTR-9A as well.

Penalty for non-compliance

Non-filing of annual return could have the following consequences:

1. Notice under Section 46 could be issued to file the return within 15 days.
2. Late fee for delayed filing of annual return could be demanded under Section 47 (2) of the Act which would be lower of Rs.100 per day during which such failure continues or quarter percent of turnover in the state or union territory. Equal late fee would be applicable in SGST law as well.

3. General penalty as per section 125 of the Act could also be applicable which may extend up to Rs.25,000/- with equal penalty under SGST law as well.

It is also important to note that the GST audit report requires reconciliation between books of account and the GST annual return. Therefore, without filing the annual return, the tax payer would not be in a position to file his audit report which could have additional penal consequences.

Structure and parts of annual return

The GSTR-9 form has been divided into VI parts which are as below:

Part I	Basic details such as FY, GSTIN, legal and trade name to be provided. This information could get auto populated
Part II	This part requires disclosure of outward supply details, advances received and details of inward supplies which are subject to GST. Details of exempt supplies, exports and non-GST supplies should also be disclosed in this part. All details to be taken based on the returns which are filed by the tax payer.
Part III	Details of ITC as declared in the return during the financial year to be provided with break-up of credit claimed on inputs, capital goods, input services. Credits to be segregated between import of goods, import of services, RCM credits etc. The amounts reversed as ineligible ITC along with reconciliation between GSTR-2A and actual credits claimed is also required.
Part IV	Details of taxes paid as declared in the return to be provided.
Part V	Particulars of previous financial year transactions declared in current financial year should be disclosed in this part.
Part VI	Other information such as details of refunds and demands, supplies details from composition tax payers, goods sent on approval basis and HSN wise summary of inward and outward supplies to be provided in this part.

Few issues to be addressed in few parts of return

Details of outward supplies

Part II of the annual return requires details of supplies which are subject to and not subject to GST as declared in the return. The instructions provided in the annual returns states that the information may be taken based on the details disclosed in GSTR-3B and GSTR-1. Being first year of GST, there are plenty of cases wherein there have been confusion on disclosure of information in GSTR-3B and GSTR-1. There are instances where the mistakes in GSTR-3B have been corrected in GSTR-1 return. In such cases, it is not clear if the details to be taken as per GSTR-1 or GSTR-3B. In an ideal situation, the tax payers should ensure that the details match between these two statements. However, government may provide some relaxation considering that this is first year which do not have revenue impact.

There is also requirement show details of credit notes, debit notes issued in respect of exempt, nil rated and non-GST supplies including amendment details which could be done away as it really may not have impact on revenue.

Details of inward supplies

Part III requires details of inward supplies on which credit has been claimed in GSTR-3B and few additional details. The detailed segregation to be provided between inputs, input services and capital goods which could be challenging for most of the tax payers. GSTR-3B requires disclosure of consolidated credit amount. Now for the purpose of annual return, tax payers need to segregate the credits which could take substantial amount of time unless the input tax credit register has HSN details. Where HSN details are captured, professionals could advise the tax payers to prepare the summary based on HSN. All services would have HSN prefixed with 99 and goods which are capitalised in books of account could be categorised as capital goods.

Table 8 of the part III provides for comparison of ITC as per GSTR-2A with ITC availed as per the GSTR-3B returns. As per the format, if there is any credit which is more in GSTR-2A but not disclosed in GSTR-3B, the same would get lapsed. This has created lot of fear in minds of tax payers as there are plenty of instances wherein the vendors have not filed the GSTR-1 or filed incorrectly. Tax payers should remember that the non-filing of GSTR-1 by the vendors cannot be a reason for denying the credits. Tax payers could do a general follow up with vendors to file the GSTR-1 in future appropriately so that they need not worry in future. Wherever, the difference exists, tax payers should have detailed reconciliations prepared.

In table 8, details of ITC claimed pertaining to previous financial year in present financial year to be provided. However, the same does not provide for disclosing details of credit claimed in present financial year on goods imported in previous financial year. This would result in lapse of such credits.

This seems to be a technical issue which could get addressed by the government once the online annual return form is enabled. Professionals should be aware of this issue and bring this to notice of the tax payers.

Details of composition dealers and HSN wise summary

Table 16 of part VI requires details of supplies received from composition tax payers which is not captured separately anywhere for GSTR-3B return filing. Therefore, such details may not be readily available and only for the purpose of filing annual return the same needs to be prepared which may not be very useful information for the government.

Further, table 17 of part VI requires HSN wise summary of inputs, input services and capital goods which again may not be available readily. Tax payers could find it difficult to comply with this requirement unless some relaxation is provided. This information may not add much value to either tax payer or the government. Therefore, government could do away with this requirement. If not possible to comply, it maybe clearly indicated that it is not possible to do so.

Conclusion

Annual return does not create any additional liability or opportunity to take additional credit by itself. However, it provides for necessary disclosures made pertaining to previous financial year in present financial year between April to September months. Tax payers could be guided by the professionals on this aspect and take due care while filing the returns for September month in future. Correct filing of annual return is important as it would become the basis along with books of account for reconciliation by the auditor. Incorrect details would lead to more differences which may lead to additional liabilities in form of tax or credit reversals etc.

The professionals who are only involved in annual return can refer to the article section for a comprehensive article on Form 9 & 9A. [October 18] Those who are supporting in Annual Return and also conducting the GST Audit under Form -9C may refer to the Technical Guide for Annual Return and GST Audit. [October 2018] from the web site of the Indirect Tax Committee of ICAI. itdc@icai.org- Soft download available.

- CA Madhukar N Hiregange
& CA Mahadev R

State GST Revenue Officers- Visits- subsequent notices

It has been observed that some State GST officers throughout India have started to visit the premises including to the Compliant Tax payers. Many of them are mere fishing expeditions asking for various documents and finding fault.

It is important to note that practice is not followed to that extent by the Central Government Officers.

Surprisingly the State/ UT officers are making demands in Service Tax!! Not many may have much of an idea of the GST Act and Rules let alone tax on services.

- There is an urgent need for guidance including the limitations to the Revenue Officers to ensure that GST eases business.[Relevant Sections could be 6(1), Rule 139/ 140, clarity on what constitutes reason to believe in minimum]

- There is an urgent need to teach GST to the officers and also for those who are in adjudication, AAR authorities, Commissioners and JCs who have substantial powers. There should be a thorough course with regular FAQs in between and an exam in the end. This examination is important as otherwise there is no incentive to read and understand.

The Government is being very unfair when it expects the Trade to understand GST but the officers need not know.

GST officer's job is GST and it is not the trade primary function though they need to comply for sure.

There is no advice available from any GST office (1 in 100 Maybe) as we understand in India even after 1 year and 3 months of GST being implemented.

Some of the provisions where the GST law is much more stringent than the earlier laws are:

1. The authorization by Commissioner has been diluted to the Joint Commissioners in GST. The JCs do not seem to be applying their mind and without reason to believe they maybe giving the authorization,
2. Rule 140 need Security/ Bank Guarantee of 100% against 25% in Central Excise,
3. The pre deposit even for a frivolous demand appealed is 30% Vs 20% in CE,
4. Undue protection to errant officers,
5. There is no notification under Section 6(1) for limiting the officers of the State/ Union Territory GST,
6. The provision for vexatious search under Sec 22 in CE does not find a place in GST and
7. The omission of collusion in demand provision- is this to protect the officers?
8. Officers do not know GST in general but are able to threaten and seize material/ books etc.

GST was to reduce the interface between the officers and the trade and be non intrusive as per the promises given prior to the GST law coming into force.

It has been observed that the visits of the State Revenue officers has increased lately in all parts of the country with more in Central and North India even to the tax compliant.

The jurisdictional officer u/s 6(1) is ONLY supposed to come as is reasonable. We find State officers visiting the assessee irrespective which maybe in contravention of s 6(2). Clarity needed from Govt.

Knowledge is power and lack of knowledge can lead to unnecessary fear. Therefore it is relevant to know the related GST provisions vis. Section 67 read with Rule 139.

1. The JC or above who has reason to believe that a premises is to be visited issue an authorization in GST INS- 01 to a junior officer. Post facto authorization is not valid in law. Officer who say they will obtain in due course maybe politely asked to get and come.
2. The assessee should insist on this document to be produced and take a copy of the same. If not available then no entry to be provided. This action may avoid many unofficial visits. If not in format immediately thereafter email + RAPD of fact that the visit was not as per law should be sent.
3. The identity each of the officer maybe examined carefully and noted down. Their contact numbers and email IDs maybe requested.
4. If there is a visitors register for all who enter- then officers maybe requested to enter. If they do not do so, this fact can be intimated later to the higher officer.
5. There are a number of decision in Income tax on this aspects which maybe relevant. However a mere difference in opinion of revenue, intimated stand of tax payer with reasons, visit based on FAQs or Circulars among many other may not be justified. Some valid reasons could be:
 - a) Suppression of supply or part supply (part billing non billing, billing as exempt)
 - b) Suppression of value in case of supply to 3rd parties.
 - c) Fraudulently claimed transition credit
 - d) Claimed excess credit than admissible or availed credit on fake invoice or indulged in circular trading.
 - e) Any other action with intent to evade GST.

Reason to believe does not cover reason to suspect or based on gossip or rumor.

6. 1000's of Notices for difference between 3B and 1 had been sent in many States. After replies sent there is no action or only with the unwary/ those who do not know the law- off record settlements are taking place. For those who gave considered replies- not even an acknowledgement!!
7. SCNs have started being directly issued based on the difference in GSTR 3B and GSTR-1!!- Notices under Section 35 read with Rule 56 for records. Totally against the due process set out.
8. Unprofessional behavior of visiting officer including threats of closing business/ arrest etc should be immediately communicated with the higher officer + Commissioner by mail as well as RPAD.
9. In case the premises in under CCTV the recording to be kept aside and that fact also communicated to the revenue.
10. Any seizure of papers [advisable not to give papers unofficially- which are promised to be returned- this can lead to untold avoidable hardship] is to be in terms of order in GST INS- 02. This action may lead to postponing the visit itself until the time of genuine suspicion in case of roving enquiry.
11. The documents, files provided should be serially numbered (including papers within) prior to handing over and proper acknowledgement taken at the time of seizure and not later on a subsequent visit to the GST office. This acknowledgement should be retained for being able to get back all documents. The assessee has the right to take copies of any of the documents sought to be seized in the presence of the officer in normal course. This may take time but can be insisted on as once it is in the custody of the revenue getting copies is a nightmare and may not be possible which can lead to disruption of business itself.

12.If nothing is seized it maybe advisable that the entire sequence of the visit and questions asked and reasons and documents provided for seeing are noted and a letter on support for the enquiry sent to the visiting officer with copy to JC

Final Suggestions:

- Commissioner only authorised to authorize visits as was prevalent in Central Excise Law- India needs to go forward and not backward in such tax reform measures.
- Surprisingly unlike the earlier law (Sec 22 of the CEA) there is no provision to penalize the errant officer (who have been there is very large numbers especially in the State) for wrong doing or excesses.
- Education of State officers urgently with examination especially for trade facing officers.

This is a very important safeguard which needs to be there in the Act which seems to have been deliberately left out. In the absence of this the inspector raj may raise its hydra head. Trade and industry associations should highlight and insist for check and balances on officers to be available in the law and for the time being by way of Circulars/ executive instructions.

In India being a democratic country only the authority prescribed by law can be exercised by the officers. [Article 265] This short note is an attempt to arm the unwary, request governance in this law by CBIC and provide some protection for the compliant small and big tax payers.

- CA Madhukar N Hiregange
& CA Mahadev R

Custom Updates

Electronic sealing - Deposit in and removal of goods from Customs bonded Warehouses

The Board has decided to extend the date of implementation to 01st January, 2019 in order to enable establishment of infrastructure and procurement of seals by warehouse owners

For more details, refer 41/2018-Customs; Dated: October 30, 2018

IGST Export Refunds - extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of compensation Cess - reg.

Last chance was given to all exporters for processing and sanctioning of the eligible differential IGST refund. This facility would be available only for cases where Shipping Bills have been filed till 15.11.2018. Exporters need to be cautious while filing details in Shipping Bill as a similar facility may not be available in future for the same mistake for referred shipping bill.

For more details, refer 40/2018-Customs; Dated: October 24, 2018

FTP corner

Online issuance of RCMC by EPCs and its uploading on the DGFT server - reg

The DGFT has taken decision in its review meeting held on 13.09.2018 regarding issuance of RCMC by the Export Promotion Councils (EPC). All those EPCs which are still issuing RCMCs in the manual mode have to complete the exercise to shift to online mode positively by 31st December, 2018. Those who fail to comply with this timeline shall cease to act as the Registering Authority for RCMCs under Para 2.55 [b] of FTP, 2015-20.

Further, EPCs which are already issuing RCMCs online are advised to upload the same on the DGFT's server and the exercise is to be completed by 31st December 2018. The link to upload RCMCs on DGFT's server is as under:

For more details, refer 37/2018-19; Dated: November 02, 2018

-Venkatanarayana G.M

Vedanta Ltd Vs UOI 2018-TIOL-2308-HC-MAD-CUS

Facts: M/s Vedanta Limited hold and operate Advance Authorizations (hereinafter will be referred as "AA") and avail import duty exemptions. Prior to the introduction of GST on 01.07.2017, duty free exemption under AA issued, was available to most/all the duties leviable at the point of import and the same was governed by Notification No18/2015-Customs dated 01.04.2015. With the advent of the GST regime, the exemption to IGST portion of import duties were withdrawn to the AA holders thereby the importers are to first pay IGST at the time of Imports and then offset the same as Input Tax Credit if used in the business.

However, w.e.f. 13.10.2017 the IGST exemption at the time of import was restored was subject to two conditions viz.,

- The export obligation shall be fulfilled by physical exports only.
- That the exemption from IGST is subject to pre-import condition.

The petitioner fulfils Export obligation (EO) and then obtained AA for duty free import of inputs. Therefore, the import is actually a replenishment of inputs used in the already exported goods. As such, it was averred that complying with condition No.1 cannot be fulfilled by the petitioner at the time of import of inputs. Similarly, the petitioner expresses difficulty in fulfilment of pre-import conditions in the absence of explicit definition for pre-import condition.

Issues/contentions: Writ Petition was filed before the Hon'ble High court to quash the 'pre-import' condition.

Decision: The Hon'ble Madras High Court upheld the Pre-import condition and dismissed the petition on the following grounds:

- A harmonious reading of the provisions together with the concepts of physical export and actual user condition indicate that pre-import simply means import of raw materials before export of the finished goods to enable the physical export and actual user condition possible and negate the revenue risk that is plausible by diverting the imported goods in the local market.

• Post Export AA could act as a conduit for substituting local raw materials into manufacturing export goods and for diverting the imported inputs in the local market, therefore necessitating the pre-import condition

- DFIA and AA operates on different footings and petitioner being accustomed to DFIA option cannot argue that benefit of AA options should also be accorded to it.
- Even by not allowing exemption of IGST at the time of import, no benefit in the AA scheme is altered by the Government, though collateral costs get fastened on the petitioner and the likes by way of blockages in cash flow and attendant interest liabilities. And clearly, it is a matter of public policy.
- The pleading that there is no reason for differential treatment of BCD and IGST under AA Scheme is ill founded. BCD is a levy at the customs point of import and ends there. No credit flows in the supply chain. But IGST is levied at multiple points including point of import and the credit flows along the supply chain till consumption.
- The principles of Lex Non Cogitadimpossibilia does not apply in this case as the scheme is an option and not a compulsion.

Comments: IGST exemption was given subject to 'pre-import' condition, however there is ambiguity as to the meaning of 'pre-import'. The revenue department is interpreting the condition to deny the exemption to the exporters after the fulfilment of the export obligation. The major implication is that exporters cannot exercise the option of replenishment of the inputs used in the export goods. In other words, he cannot make the exports first and import the inputs later on as replenishment of the inputs used which was existed during pre-GST regime. Based on the same analogy, lot of notices were issued to the exporters denying the IGST exemption. The Hon'ble High court upheld the aforesaid analogy of the revenue department.

Therefore, for the imports already made wherein the 'pre-import condition may fail, it is advisable to pay the IGST and avail the ITC of the same.

Henceforth, it is advisable to avail IGST exemption till the fulfilment of export obligation date and take new license to continue the exemption (after fulfilment of export obligation). Alternatively, IGST can be paid and avail the ITC of it which may have impact on the working capital.

M/s. Vodafone Mobile Services Limited Vs CST 2018-TIOL-2409-Delhi High Court

Facts: Assessee is engaged in providing cellular telephone services and availed CENVAT Credit on excise duty paid on towers, parts and shelters/pre-fabricated buildings purchased by it and thereby used to provide output service. Department has denied the CENVAT Credit on the above referred items. The assessee has filed an appeal before CESTAT which held that the towers, parts and shelters/pre-fabricated buildings results into immovable property and denied the CENVAT. Against this Tribunal Order, assessee has filed an appeal before Delhi High Court.

Issue:

- A. Whether the CESTAT was right in concluding that the towers, shelter and accessories used by the Appellants for providing telecom services are immovable property?
- B. Whether the Appellants are entitled to claim CENVAT credit on the towers, shelter as 'accessories' either as capital goods or input goods in terms of Rule 2(a) or 2(k) of the Credit Rules?
- C. Whether the CESTAT erred in applying nexus test with reference to MS Angels and Channels, whereas according to the Appellants what was brought to the site were towers, shelter and accessories for providing services?
- D. Whether the Appellants were justified, in terms of Rule 4 (1) of the Credit Rules, in claiming CENVAT credit of excise duty paid by the manufacturer of towers and shelters after receipt of such towers and shelters at their premises (i.e. tower sites)?
- E. Whether the emergence of immovable structure at an intermediate stage (assuming without admitting) is a criterion for denial of CENVAT credit?

Decision:

- A. The Hon'ble High Court held that the permanency test has to be applied in the context of various objective factors and cannot be confined or pigeonholed to one single test. The entire tower and shelter are merely fastened to the civil construction to make it wobble free and ensure stability and these towers can be unbolted and reassembled without any damage in new location therefore these cannot be said to be one permanently attached to the earth and hence would not constitute immovable property.
- B. The primary test to qualify as an accessory is whether the item in question adds to the beauty, convenience or effectiveness of something else but is not essential to the main machinery. The towers are structures installed to support GSM and microwave antennae which receive and transmit signals. Without these structures, the antennae cannot be installed high above the ground and cannot receive or transmit signals therefore the same shall be considered as an essential component or part of the capital goods namely BST and antennae and would covered by the definition of 'Capital Goods'.
- C. The inputs such as MS Angels and channels have gone into the making of towers which in turn are used for providing infra-support service/telecom service therefore the CESTAT erred in applying the nexus test and hence the credit has to be extended to the duty paid MS Angels and channels.
- D. The entitlement of CENVAT credit is to be determined at the time of receipt of goods and the fact that such goods are later on fixed/fastened to the earth for use would not make them a non-excisable commodity when used.
- E. Credit of excise duty and service tax paid would be available irrespective of the fact that inputs and input services were used for creation of an immovable property at the intermediate stage, if it was ultimately used in relation to provision of output service or manufacturing of final products.

Comment: The present HC decision gives huge relief to the telecom industry as the duties/taxes paid for tower infrastructure constitutes major component of CENVAT credit of the industry. There are contrary decisions by the Hon'ble HC of Bombay on very same issue which is appealed before the Hon'ble SC.

Link to GST: Under GST, Section 17(5) of CGST Act, 2017 specifically restricted the ITC on the goods/services used for construction of 'immovable property'. The rationale of the above decision helps in interpretation of the said restriction.

M/s. Sundaram Finance Limited Vs Commissioner of LUT, Chennai 2018-TIOL-3288-CESTAT-MAD

Facts: Assessee is engaged in providing various Banking and Financial Services of which some are exempted and some are taxable hence the assessee is reversing CENVAT Credit attributable to exempted services under Rule 6(3A) of CENVAT Credit Rules, 2004. The department has disputed the figures taken as taxable and exempted services and this is on account of interpretation of the value of taxable service of 'hypothecation and loan activity' i.e. Financial Leasing services which is exempted to the extent of 90% of the amount representing interest under Notification No. 04/2006-ST dated 01.03.2006.

Issue: Whether the turnover to the extent of 90% on which tax is not required to be paid shall be considered as 'Exempted turnover'?

Decision: The Hon'ble Tribunal held that there is no doubt that service tax is payable even though a part of it is exempted by way of a notification therefore the said service cannot be covered under the definition of 'exempted service'.

Comment: In GST regime there are some supplies on which tax is required to be paid after claiming certain deductions. For example, the construction of residential flats involving transfer of land wherein the supplier is liable to discharge GST after availing the deduction of 1/3rd of the consideration received from customer.

In such scenarios, a doubt arises whether ITC is required to be reversed by considering the 1/3rd deduction as exempted supply. By applying the analogy in the above case law, there is no requirement to consider the 1/3rd deduction as exempted as the said service was made liable to GST.

*- Prepared by CA Lakshman Kumar
- Vetted by CA Venkat Prasad*

Ganesan Builders limited Vs CCE - 2018-TIOL-2303-HC-MAD-GST

Facts: The petitioner is a builder and is engaged in rendering Construction Service. Petitioner has availed CENVAT Credit on the insurance service provided to workers working at site which is a statutory requirement as per Building and Other Construction Workers Act, 1996.

Issue: Whether Assessee is eligible for CENVAT Credit on the Insurance Service or falls under the exclusion part of 'Input service' definition which reads as "are used primarily for personal use or consumption of any employee".

Decision: The description of the employees for whom premium has been paid are not described by their names, but by their vocation/skill, namely, Mason, Helper, Stone Cutter, Barbender and his Helper. The policy does not name the employees, but categorized the employees based on their vocation/skill. The insured is the assessee and the intention of the policy is to protect the employees, who work in the site and not to drive them to various forums for availing compensation in the event of an injury or death. Therefore, even viewed from this angle, the availment of the policy appears to be a statutory requirement and as rightly contended by the assessee, this service is not used primarily for personal use or consumption of an employee and this, being the statutory requirement, it is insured (assessee) specific and not employees specific.

Comments: CENVAT Credit on life/health insurance service is restricted when the services are used for personal use or consumption of employee. Wherever the insurance coverage or other services (like canteen, catering etc.) were taken in compliance with the mandate of factories Act, 1948 or workmen compensation Act, 1923 etc., the rationale of this decision applies and it can be said that CENVAT credit is eligible.

Link To GST: As far as insurances services, section 17(5) of the CGST Act, 2017 does not restrict ITC, if the services are availed in compliance with any other law like factories Act, 1946, workmen compensation Act, 1923 etc.,

GST law contains similar restriction blocking ITC on the goods/services used for personal consumption. The rationale of the decision helps in interpreting the same.

- Prepared by S. Harshitha
- Vetted by CA Venkat Prasad

GST – Notifications & Circulars

SI No	Subject	Notification / Circular No. & Date of Issue	Link to Download
1	Seeks to exempt supply from PSU to PSU from applicability of provisions relating to TDS.	61/2018-Central Tax dtd 05 th Nov	Click here
2	Scope of principal and agent relationship under Schedule I of CGST Act, 2017 in the context of del-credre agent.	Circular No. 73/47/2018-GST	Click here
3	Circular clarifying collection of tax at source by Tea Board of India.	Circular No. 74/48/2018-GST	Click here

Happenings at Academy

Upcoming Events

Mark your Calendar

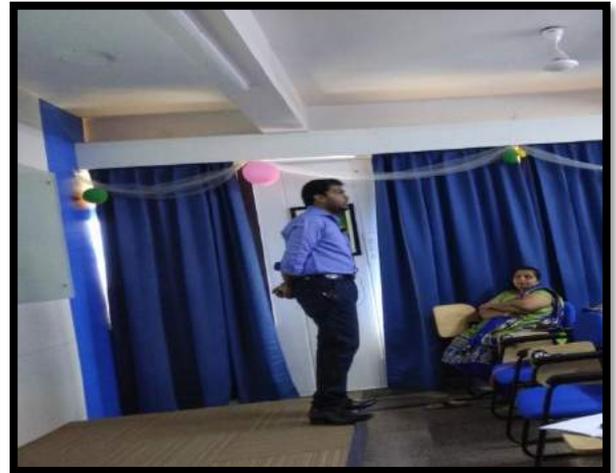
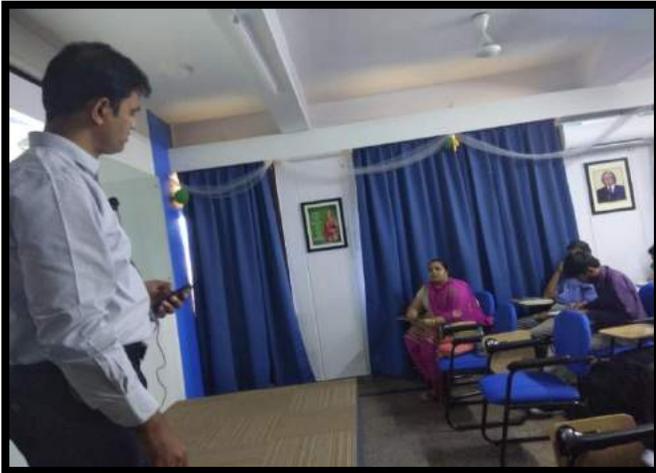
Topic	Date	Venue & Brochure link
GST Certification Course (weekends Only)	8th December 2018 to 23rd December 2018	Hiregange Academy (A division of Empower Education Foundation), No.33 Second Floor 26th Main, 36th Cross Road, 4T Block, Jayanagar, Bangalore - 560041.(Opposite to Taaza Thindi, above Just Books) http://www.hiregangeacademy.com/event/GST-Certification-Brochure-Dec-2018(weekend-Batch).pdf

List for Concluded Events

Topic	Date	Seminar Material link
GST certification course	12-11-2018 to 17-11-2018	http://www.hiregangeacademy.com/event/BGM-GST-Certification-Course-from-12.11.2018-to-17.11.2018.docx

Concluded Events

GST Certification Course from 12.11.2018 to 17.11.2018



We thank all the delegates and the speakers for making the seminar a marvelous learning experience!

*Session on **Practical aspects of GST** by CA Lakshmi G K*

On 2nd November 2018, Hiregange academy had a college session on the topic “Practical aspects of GST” by CA Lakshmi G K. There were about 33 participants from Sri Balaji College.



Workshop on Annual returns

Workshop on **GST Annual Returns**

From 23rd November to 25th November 2018, Hiregange Academy conducted a workshop on the topic “GST Annual returns and certification”. There were more than 150 participants from various CA offices.



*International Conference on
**Innovative practices in Business Management,
Productivity & Environment***

Link for brochure and other details –

<http://www.ssmrv.ac.in/international-conference.html>

In-house training for H&A



There was a In-house Training for H&A on Communication Skills, Interpersonal Skills and Business Etiquette attended by 39 members on 29th November 2018, by Eminent Speaker and Counselor Ms.Loyella Saurastri, from Encofide

We are encouraged by our readers and the complements received.

In our endeavour to improve our quality we request you to give two minutes time to give feedback.

-Thanking you,
Newsletter team

Write us at-

https://docs.google.com/a/hiregangeacademy.com/forms/d/1LprDBXq11Ld0rG7cn8p-dMW-lhkQRpcZtN6bwSXrr0/edit?usp=drive_web

