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Key 30 suggestions on Proposed Amendments in the GST Law

To iron out the practical hindrances and issues being faced by the Industry Inc since the implementation of GST, the GST Council on July 9, 2018 had unveiled the draft of 46 proposed changes in GST law as a major step towards facilitating trade and ease of doing business.

After detailed analysis of various amendments, following suggestions were compiled by *Mr. Bimal Jain, Chairman, Indirect Tax Committee, PHD Chamber of Commerce* which have been submitted to the Government for their kind consideration:

I Definition of 'supply'

The term 'supply' is proposed to be amended to exclude activities/ transactions listed in Schedule II to ensure that the activities/ transactions as per Schedule II is to decide only whether the same is supply of goods or services. Hence, activities/ transactions listed in Schedule II (as supply of service or supply of goods) shall be taxed only when they constitute 'supply' in accordance with provisions of Section 7(1)(a), (b) and (c) of the CGST Act, 2017 ("the CGST Act")

Suggestion(s):

- The definition of term "Supply" starts with "Supply includes" is too wider a definition and with subjectivity, followed by inclusive definition. As this is taxable event in GST, it must be defined concretely so as to avoid any disputes & litigation, as we have past history for the term "Manufacture" for the chargeability of Central Excise Duty.
- **Composite vs. Mixed Supply:** Including activities relating to repairs, maintenance, installation etc. as supply of services in Schedule II - Lot of divergent views and interpretations are revolving around the contracts for repairs and maintenance of goods which sometimes involve substantial supply of parts and consumables. Ideally such supplies are composite supplies, but identifying principal supply therein is becoming a vexed issue. Things are also made unsettled vide recent **Circular No. 47/21/2018 – GST dated 08.06.2018** wherein while discussing servicing of car issue, it was clarified that where a supply involves supply of both goods and services, values

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of which are shown separately, the goods and services would be liable to tax at their respective rates. Hence, it is suggested that the concept of composite and mixed supply should be dealt and clarified as legislator intended while framing the section 8 of the CGST Act and should be more emphasized and explained by way of an example in the respective section of the CGST Act and dominant/ principal supply concept would be determining factor for arriving at the composite supply irrespective of the fact of portion of material & services involved in the contract.

- Clarifying the meaning of term 'immovable property' under Para 6(a) of Schedule II - Meaning of term 'immovable property' must be clarified to avoid disputes whether particular activity is 'works contract' or not.

II Schedule III

The scope of Schedule III is proposed to be expanded to include merchant trading, supply of goods in the course of High Seas Sale and Sale of imported warehoused goods.

Suggestion(s):

- Retrospective effect - Amendments in Schedule III should be made effective retrospectively from 01.07.2017 to provide clarity and avoid any legal dispute/ hardship on the tax payers for the intervening period.
- Refund for tax already paid on such transactions - Relief in the form of possible refunds should be granted for the tax already paid earlier on sale of goods from custom bonded warehouse.
- Inclusion of Inter-Company supply of services - Inter-Company supply of services provided by Head office to branch office/ representative office of the same legal entity having a common PAN located in the taxable territory or vice versa should be included in Schedule III so that the same does not qualify as supply of services liable to GST. Examples of such services are centralized functions of accounting, legal, HR, Management carried out from the Central Head Office for all branches etc.
- Inclusion of export duty credit scrips in Schedule III - Duty credit scrips viz. MEIS/ SEIS, issued on export of goods/ services are presently treated as exempted goods and therefore are subject to reversal of credit provisions of Section 42/Section 43 of the

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CGST Act on inputs/input services/Capital goods. As an encouragement to exporters, this Duty credit scrips should be included here as neither as supply of goods nor services.

III Reverse Charge under Section 9(4) of the CGST Act

GST Council has proposed to omit existing Section 9(4) of the CGST Act and instead, granting an enabling power for the Govt. to notify a class of registered persons who would be liable to pay tax on reverse charge basis in case of receipt of taxable goods or services from an unregistered supplier. The details of such specified persons are to be notified in future.

Suggestion(s):

- Similar changes are also required in Section 5(4) of the IGST Act, 2017. (“the IGST Act”).
- Operation of Section 9(4) in its present form, if notified for a particular class of persons is not conducive as the registered recipient requires to raise self-invoice, capturing individual HSN/ SAC codes for procurement of taxable goods or services, which is operationally not easing business and should be done away completely.

IV Composition Suppliers

The council has proposed to give effect to its earlier decision to increase threshold limit for the composite suppliers from INR 1 crore to 1.5 crores and further to enable registered manufacturers and traders to opt for composition scheme u/s 10(1) of the CGST Act even if they supply services of value not exceeding 10% of the turnover in the preceding FY in a State/Union territory or Rs. 5 lakhs, whichever is higher [Presently, registered persons engaged in the supply of services (other than restaurant services) are not eligible for the composition scheme].

Suggestion(s):

- Uncertainty on inclusion of clause (b) - Draft amendment states “that a person who opts to pay tax under clause (a), **clause (b)** or clause (c) may supply services of value not exceeding ten percent of turnover in the preceding financial year in a State or Union territory or five lakh rupees, whichever is higher”

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Clause (b) mentions about composite rate of tax on restaurant service providers. There seems no essence to include this clause while allowing supply of services upto specified amount to manufacturers and traders. Else, it may be clarified that that for clause (b), this limit shall apply for services supplied other than restaurant service providers.

- Restricting value of Rs. 5 Lakh to only taxable supply - It should be clarified that this amount of Rs. 5 Lakhs should only be the taxable value of services - **Order no. 01/2017 dated 13.10.2017** already clarifies that person supplying exempt services along with goods or restaurant services are not ineligible for composition levy.
- Clarification is required on nature of supply of services – Whether only Intra-state supply of services or Inter-state supply of services are also allowed.
- Clarification on rate of tax on such services - Clarification is required as to what could be the rate of tax on such supply of services upto specified amount i.e. composition rate or actual rate of tax specified in Notification No. 11/2017-CGST (Rate) dated 28.06.2017. If normal rate of tax is applicable, then whether composition supplier would be entitled to claim ITC for such services under composition scheme?
- Providing some ceiling for inter-state outward supplies of goods by a composition supplier – Presently, a person opting for composition scheme is not allowed to make any inter-state outward supply of goods. This is creating a bottle neck for small sector. It is suggested here also that certain percentage of turnover may be allowed for inter-state supply of goods for the benefit of SME/MSME sector in true sense.

V Input Tax Credit – No interest on reversal of ITC for non-payment to supplier

It is proposed to delete interest applicability when GST ITC is reversed for non-payment of invoice amount after 6 months from date of invoice

Suggestion(s):

- Retrospective effect - This provision should be made applicable retrospectively from 01.07.2017 and payment of interest already made in intervening period should be refunded/ reinstated.

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VI Input Tax Credit – Blocked credit

It is proposed to prune down blocked credit list in Section 17(5) of the CGST Act. ITC shall be available in case of motor vehicles having approved capacity of not more than 13 persons (including the driver) only in case it is used for specified purposes. It is also proposed that ITC in respect of food and beverages, health services, renting or hiring of motor vehicles, vessels and aircraft, travel benefits to employees etc., can be availed where the provision of such goods or services is obligatory for an employer to provide to its employees under any law for time being in force.

Suggestion(s):

- ITC on construction services - Section 17(5) of the CGST Act must be pruned down further. ITC in respect of construction of factory, offices must be allowed as the same are foundation of any business for making outward supply of goods or services and always required in the course or furtherance of business. Without ITC, setting up infrastructure for doing business is turning out to be very expensive, which is contrary to the concept seam less flow of credit and going contrary to the concept of “Make in India” scheme. Thus, clause (c) and (d) may be omitted.
- ITC on ‘free samples’ distributed as a part of sales promotion activity - Word ‘free samples’ must be deleted from clause (h) of Section 17(5) as distributing free samples is an inevitable practice of the trade to induce clients to judge quality and buy the product of the company. This practice is most prevalent in all sectors, in particular pharmaceuticals/ medicinal industries where medicines cannot be sold without providing test samples. Here, the intention of the registered person is to promote their business i.e. it is a promotional or advertising activity. The company itself understand the same and such advertising cost is generally taken into account while finalizing pricing of other items manufactured. Hence, denial of credit on goods supplied as free samples is not justified.
- Clarification that term ‘gift’ shall not include promotional items - It may be clarified that supply of promotional items along with supply of goods as a combo supply (undertaken as a part of business promotional activity), shall not be covered under the ambit of ‘gift’ for reversal of ITC.

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- Allow ITC on 'gifts' when tax is paid on outward supply - In terms of Para 2 of Schedule I, supply of goods and services between related persons, shall be treated as supply even if made without consideration. However, gifts not exceeding INR 50,000/- in value in a financial year by an employer to an employee shall not be treated as supply of goods or services. Thus, even though such gifts exceeding INR 50,000/- in value in a financial year is taxable in the hands of employer, ITC of GST paid on procurement of such gifts shall not be available to him under Section 17(5)(h) of the CGST Act. This aspect of double taxation is required to be dealt with properly in the law.
- No denial of ITC on goods confiscated or detained - Clause (i) of Section 17(5) of CGST Act provides that input tax credit shall not be available in respect of the any tax paid in terms of section 74, 129 or 130 dealing with confiscation and detainment of goods. But when the confiscated goods are released and sold, it will be subject to tax. It is suggested that there would be no denial of ITC on goods confiscated or detained. Interest & penalty may be charged but denial of credit lead to cascading and multipoint tax philosophy and going contrary to the concept of seamless flow of credit.
- Any other civil structure not to be excluded from Plant and machinery - Explanation in Section 17 for the purposes of Chapter V (Input Tax Credit) and Chapter VI (Registration) provides that the 'Plant and Machinery' means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes —
 - (i) land, building or any **other civil structures**;
 - (ii) telecommunication towers; and
 - (iii) pipelines laid outside the factory premises

It is therefore suggested that the words "other civil structures" be removed from the said Explanation. Inclusion of the term "Other civil structures" may lead to numerous disputes on the eligibility of credit on various plant and machineries as various plant and machineries require civil works to support their operation.

- Pipe line used outside the factory should be covered under the definition of Plant and Machinery - Pipeline which are established outside business premises which is serving

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the purpose of providing Water/Gas, etc. used in manufacturing of the product taxable under GST should be covered under the definition of Plant and Machinery so that input of the same will be available to the assessee.

VII Input Tax Credit – Value of exempt supply for reversal of ITC

It is proposed that no reversal of common ITC shall be required on activities or transactions specified in Schedule III (other than sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building) by excluding it from the ambit of 'exempt supply' for the purpose of reversal.

Suggestion(s):

- Non-GST supply Vs. Non-taxable supply - Form GSTR-3B has used the term Non-GST supply which is nowhere defined in GST law. GST law only discussed the term 'non-taxable supply' to mean a supply of goods or services or both which is not leviable to tax under GST Act [Section 2(78) of the CGST Act]. Like, supply of five specified petroleum products and alcoholic liquor for human consumption may be termed as non-taxable supply. Then, what constitutes non-GST supply? Whether Schedule III items are being taken as non-GST supply? Clarity in this regard is required.
- Clarification on meaning of 'non-taxable supply' - A concrete list of activities constituting non-taxable supplies in GST be provided to avoid any confusion as to its inclusion in aggregate turnover and reversal of common credit.

VIII Registration

- ❖ It is proposed to insert the provisions of separate registration for multiple units in an SEZ.

Suggestion: Word 'shall' be replaced with 'may' - It should not be made mandatory for the existing SEZ units which is having a single registration if located in the same SEZ. This will create confusion and additional work for the existing units. This should be an optional facility only.

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- ❖ Further, the proposed amendment in Section 25(2) of the CGST Act allows multiple places of business of the taxpayers to be registered separately in addition to the different business verticals within the state.

Suggestion: Suitable mechanism be provided for transfer of credit between different registrations held in common e-credit ledger of a particular State – With facility to take separate registration for different place of businesses, suitable guidelines also be provided for transferring credits pertaining to different place of business in a State which as on the date of taking separate registration will be lying in the common e-credit ledger of that State.

IX Simplification of Returns

A new provision is being introduced by inserting section 43A, to enable the new return filing procedure as proposed by the GST Returns Committee and approved by the GST Council. However, the detailed mechanism of giving effect to the above proposal is awaited.

Suggestion(s):

- Payment of tax should be made prime responsibility of the supplier - Clause (v) of proposed Section 43A makes supplier and the recipient jointly and severally liable to pay tax or to reverse the input tax credit availed against such tax, for which the details have been furnished by the supplier but the return in respect thereof has not been furnished and tax has not been paid.

It is advisable that the supplier shall be made primarily responsible to pay taxes and the recipient shall not be made liable to reverse ITC availed against such taxes already paid by the recipient to the supplier. Only on failure of recovery of taxes from supplier under exceptional circumstances, as affirmed by the GST Council in their 27th GST Council meeting, the recipient could be approached for discharge of liability or reversal of ITC, as the case may be. In this regard, strict safeguards must be ensured so that GST authorities cannot deny ITC if the supplier has not paid the taxes as a first recourse. Further, appropriate provisions must be inserted/ amended in the GST ITC provisions also under Chapter V of the CGST Act.

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X Debit and Credit Notes

The amendment seeks to permit a registered person to issue consolidated credit / debit notes as prescribed under Section 34 of the CGST Act in respect of multiple invoices issued in a Financial Year without linking the same to individual invoices.

Suggestion(s):

- Issuance of debit note/credit note should be allowed for multiple purposes - Provisions for issue of debit note/credit note are restrictive and meant for specified conditions in the GST Law whereas the taxpayers should be allowed to issue debit/credit notes for multiple purposes as long as they contain the prescribed particulars as required under the GST rules and the same are disclosed in the Returns to be filed under Section 39 and further, time period prescribed as date but not later than September following the end of the financial year in which such supply was made, or the date of furnishing of the relevant annual return, whichever is earlier, and the tax liability shall be adjusted in such manner as may be prescribed, should be done away as there are lot many situation viz. quantity discounts/ trade discounts, etc., when DN/CN to be issued nearly at the end of next FY, following the end of relevant financial year in which such supply was made
- Issuance of DN/CN without GST may also be allowed as an option to deal with financial adjustments wherein no adjustment of the tax liability is required in the hands of the supplier and corresponding reversal of ITC in the hands of recipient.

XI GST Refund

Amendments are proposed under Section 54(3) of the CGST Act to file refund claim for the unutilized ITC on Inputs & Input Services by due date for furnishing of returns under Section 39 for the period for which the claim for refund of ITC arises, which is presently the end of the financial year.

Suggestion(s):

- Facility on GSTN portal should be enabled to allow monthly and/ or quarterly refund – As of now Form RFD – 01A allows only monthly claim of refunds. Thus, proper GSTN functionality must be ensured for proper execution of proposed change.

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- Removing anomaly of no refund on unutilized ITC on capital goods as against Rebate Mechanism of export made on payment of IGST – The CGST Rules do not allow refund of ITC on capital goods when zero-rated supplies are made against LUT without payment of IGST, but in case of supplies made on payment of IGST, refund of ITC on capital goods is allowed. It is suggested that such anomaly must be removed for creating par situations for both rebate and refund mechanisms.

XII Pre-deposits for filing an appeal to Appellate Authority and Appellate Tribunal

It is proposed under Section 107(6) of the CGST Act to put a ceiling on the limit of the amount to be deposited before filing an appeal to the appellate authorities which is 10% of the disputed tax amount subject to maximum limit of Rs.25 crores. Further, it is also proposed under Section 112(8) of the CGST Act, the maximum amount to be deposited to file appeal from the appellate authority to appellate tribunal is 20% of the disputed tax amount along with the amount deposited u/s 107(6) subject to maximum of Rs. 50 crores.

Suggestion(s):

- Maximum ceiling should be 10 crores - Under Excise and Service tax, pre-deposit @ 7.5% of tax in dispute at first level and 2.5% at second level was applicable subject to maximum of Rs. 10 Crores. Keeping such high pre-deposit amount of 10%/20% with maximum ceiling as high as Rs. 25 crores/ 50 crores will cause undue hardship on innocent assesses having genuine case and not easing business for SME/ MSME Sectors.

It is suggested that, pre-deposit amount under GST also should be 7.5% at first level of appeal and 2.5% at second level, totalling together 10% of disputed tax amount subject to maximum of Rs. 10 Crores.

XIII Recovery of Tax

It is proposed to provide that recovery may be made from distinct persons present in different States / UTs in order to ensure speedy recovery from other establishments of the registered person.

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Suggestion(s):

- Adverse impact on Industry - The proposed amendment is anti-industry and will be retrograde in nature. Operation of units in other states should not be affected if there are disputes in one state and a consequent recovery. The proposed amendment should therefore be dropped in the interest of industry.

XIV Transitional Provisions

It is proposed to clarify that eligible duties under transitional credit do not include the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978.

Suggestion(s):

- Allowing time period for reversal of credit on cesses availed - Since the law was not clear, many companies have gone ahead and availed the credit on cesses, provision should be amended in such a way that companies which have availed credit of the cesses should be allowed time to reverse the credit within 30 days from the date of the enactment without interest or penalty implication.

Other changes to be considered:

I Definition of 'composite supply'

Section 2(30) of the CGST Act defines Composite supply as a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply.

Suggestion(s):

- Clarification as to separate consideration - It is suggested that suitable clarification be provided that if separate considerations are charged for various goods and services supplied in conjunction with each other in ordinary course of business, the same shall also amount to composite supply.

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- Suitable clarification be issued to provide certainty for determining whether a bundle of supply is a composite supply and also to determine principal supply therein.

II Time of supply

Section 14 of the CGST Act indicates the provisions for determining the time of supply in case where there is a change in the rate of tax in respect of supply of goods or services.

Suggestion(s):

- Clarification in case of change in rate of tax w.r.t continuous supply of services - In order to avoid possible litigation, it must be suitably clarified regarding time of supply in case of change in rate of tax w.r.t continuous supply of services/goods.
- Time of supply provisions in case of new goods or services become taxable for first time – Like Rule 5 of the Point of Taxation Rules in erstwhile Service tax era, proper provisions be suitably provided to determine time of supply in case of new goods or services becoming taxable for the first time.

III Supply of ITC availed Capital Goods

Section 18(6) of CGST Act provides that in case of supply of capital goods or plant and machinery, on which ITC has been taken, the registered person shall pay an amount equal to the ITC taken on the said capital goods or plant and machinery reduced by such percentage points as may be prescribed or the tax on the transaction value of such capital goods or plant and machinery determined under section 15, whichever is higher:

Provided that where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods determined under section 15.

Suggestion(s):

- Words 'plant and machinery' be deleted - The use of word plant and machinery is not required as they are already covered under the meaning of capital goods.
- Clarification on no reversal of ITC in case of renting of capital goods – Section 18(6) uses the term 'supply' which includes even renting of those capital goods or plant and

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machinery, on which ITC has been taken i.e. to say in case such capital goods/ plant or machinery are rented out, Section 18(6) triggers and there would be reversal of ITC which is not the intention. Suitable proviso be inserted accordingly.

- Transaction value concept be applicable for all capital goods supplied as scrap – Like Rule 3(5A)(b) of the Cenvat Credit Rules, 2004, if the capital goods are cleared as waste and scrap, payment of tax on the transaction value be allowed. It is suggested to make the proviso general rather than restricting to only specified items viz. refractory bricks, moulds and dies, jigs and fixtures.

IV GST Audit

Section 35(5) of CGST Act provides that every registered person whose **turnover** during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant. In this regard, Rule 80(3) of the CGST Rules states that every registered person whose **aggregate turnover** during a financial year exceeds two crore rupees shall get his accounts audited as specified under sub-section (5) of section 35 and he shall furnish a copy of audited annual accounts and a reconciliation statement, duly certified, in FORM GSTR-9C.

Suggestion(s):

- Two crores limit must be computed per registration wise – Anomaly of word ‘turnover’ in Section 35(5) viz-a-viz word ‘aggregate turnover’ in Rule 80(3) be removed. Further, clarity must be provided that two crores limit for GST audit shall be determined per State wise turnover rather than taking aggregate turnover on PAN India basis of an assessee. Considering aggregate turnover of an assessee will create a situation where one unit of such assessee having only Rs. 1,00,000 (assumed) turnover shall be required to conduct GST Audit just because its other units are crossing two crore limit.

V Centralised Authority for Advance Ruling

Considering the contrary rulings coming from different States’ Advance Ruling Authorities, necessary provision for establishing centralised Authority for Advance Ruling or Appellate Authority for Advance Ruling be inserted. The issue has been identified as a concern by the GST Council also and hence necessary amendments in this regard be initiated accordingly.

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