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Service Tax

Introduction of complementary scheme to fast track sanction of accumulated CENVAT Credit refund to service exporters : CBEC Circular

November 10, 2015 **Circular No. 187/6/2015-ST**

CBEC has introduced complementary scheme to fast track sanction of accumulated CENVAT Credit refund to service exporters under Rule 5 of CENVAT Credit Rules.

The scheme is applicable to refund claims filed on or before March 31, 2015 but pending disposal till date (i.e. either sanction or denial, either in whole or in part, by an adjudication order); However, refunds which have been finalised earlier by issuance of adjudication order but have been remanded back to original sanctioning authority will not be covered by said scheme.

In addition to documents to be filed along with refund claims, service exporters (claimants) would require to submit (i) a certificate from statutory auditor (for companies) and CA certificate (for others), and (ii) undertaking.

As per the scheme, Dy. / Asst. Commissioner shall make a provisional payment of 80% of the amount claimed as refund, within 5 working days from receipt of documents, without prejudice to Dept & right to check correctness of claim in terms of Notification and recover any amount therefrom.

CBEC has also clarified that decision to grant provisional payment is an administrative and not quasi-judicial order and shall not be subjected to review.

Comments: The Circular is of great aid as it fast tracks the procedure to sanction accumulated CENVAT.

Clarification issued i.r.o. service tax applicability on 'seed testing: CBEC Circular

November 26, 2015 **Circular No.189/8/2015-Service Tax**

CCBEC has issued clarification i.r.o. service tax applicability on 'seed testing.' It has been clarified that w.e.f. July 1, 2012, in light of the view taken by field formations that all activities incidental / ancillary thereto are taxable and only actual testing is exempt under Negative List.

CBEC clarified that though 'seed, not covered by definition of "agriculture produce, u/s 65B clause (5), all services relating to agriculture by way of agriculture operations directly relating to production of agriculture produce including testing, are covered under clause (d) of Sec 66D of Finance Act.

States that testing cannot stand in isolation of certification and other ancillary activities, if certificate is not received and seeds are not tagged, testing is irrelevant and therefore, all processes are a part of a composite process. CBEC noted that deletion of word 'seed; from sub-clause (i) of clause (d) of Sec 66D w.e.f. May 10, 2013 was to broaden the scope / allow benefit to all other testing in relation to "agriculture; or "agriculture produce.

Comments: The Notification is of note as service tax on seeds and seed testing has been a contentious issue.

Services to foreign telecom operators (FTO) in relation to international inbound roamers (IIR) constitute 'export'

The Ahmedabad CESTAT, in Vodafone Essar Gujarat Limited and Another vs. Commissioner of Service Tax, Ahmedabad, considered the issue pertaining to eligibility of service tax rebate on payment received from Foreign Telecom Service Providers towards rendition of telecommunication services to their inland customers in India and held that services to foreign telecom operators (FTO) in relation to international inbound roamers (IIR) constitute 'export', entitled to rebate under Rule 5 of Export of Service Rules.

The CESTAT followed coordinate bench ruling in assessee's own case where relying on Paul Merchant Ltd decision, it was held that when service is rendered to a third party (i.e. IIR) at behest of customer (i.e. FTO), service recipient is the customer and not third party.

CESTAT rejected Revenue's contentions that Indian telecom service provider is not licensed to render service to FTO under Indian Telegraph Act, that Paul Merchant Ltd ruling was distinguishable, and that coordinate bench had failed to consider SC ratio in All India Federation of Tax Practitioners. CESTAT further noted that in Paul Merchant Ltd ruling, Third Member discussed aspect of principle of equivalence and destination based consumption tax in detail, before concluding that 'export of service' is to be determined strictly w.r.t. provisions of Export of Services Rules, which contained nothing contrary to principle that service not consumed in India is not be taxed in India.

However, on aspect of limitation, CESTAT reiterated that where statute provides period of limitation u/s 11B of Central Excise Act for a claim of rebate, provision has to be complied with as a mandatory requirement of law and accordingly, remits back matter for verification by Adjudicating Authority

Comments: This decision is important as it clarifies the legal position when service is rendered to a third party at behest of customer.

Entrance fees collected from new members not exigible to service tax u/s 65(105)(zzze) r/w Sec 65(25aa) of Finance Act

In The Cricket Club of India Ltd vs. Commissioner of Service Tax, Mumbai, Mumbai CESTAT has ruled on taxability of clubs or associations, entrance fees collected from new members not exigible to service tax u/s 65(105)(zzze) r/w Sec 65(25aa) of Finance Act.

CESTAT observed that even though 'principle of mutuality' is squarely applicable and Gujarat HC ruling in Sports Club of Gujarat Ltd settles the case in assessee's favour, pendency of appeal before SC and incorporation of Explanation 3 in Sec 65B(44) would likely be interpreted by tax administrators as extending latitude to continue to demand tax thereon. Therefore, analyzing the concept of "service" and taxability thereof, CESTAT asserts that in the absence of identifiable service that benefits identified individual(s) who make contribution in return for benefit so derived (viz. members), every fee or charge payable to a club or association would not ipso facto become taxable.

CESTAT observed that entrance fee is a one-time payment which affords a person's inclusion into restricted group and same does not usually confer access to services or facilities or advantages for which membership is keenly sought, such membership is contingent on tendering prescribed periodic subscription and therefore, provision of service is not perceptible as a quid pro quo for payment of entrance fees.

Comments: This decision is of note as CESTAT orders refund of service tax collected without authority of law, stating that same does not carry the taint of unjust enrichment.

No service tax payable on amount recovered as media cost from Ministry of Tourism, Govt. of India towards advertisement campaigns in New York, Paris and London

In a recent decision, Grey Worldwide (India) Pvt Ltd vs Commissioner of Service Tax, Mumbai, Mumbai CESTAT held that no service tax payable on amount recovered as media cost from Ministry of Tourism, Govt. of India towards advertisement campaigns in New York, Paris and London.

Further, CESTAT rejected Revenue contention that such amount includable in gross value of "advertising agency services" since entire activity of design and execution of advertisement as also location of service provider and recipient was in India; Since hoardings / bill boards and advertisement published in print and electronic media were abroad, ratio of coordinate bench in Cox & Kings squarely applicable to present case.

In that case, Delhi CESTAT held that consideration received for operating & arranging outbound tours, even if falling within scope of amended definition of 'tour operator', not liable to levy and collection of service tax.

Though the tour emanated from India and ended in India and even if tourists were Indians, no service tax would be chargeable, had observed coordinate bench

Comments: This decision is important to all advertising agencies.

Software to be treated as 'goods' w.e.f. July 9, 2004

In a recent decision, viz., Infosys Technologies Ltd vs. Commissioner of Central Excise, Pune-I, Mumbai CESTAT Third Member concurred with Member (Technical), and remanded issue of CENVAT credit refund entitlement on export of services of (i) maintenance of software, (ii) testing, (iii) re-engineering and (iv) consultation & management, in relation to ERP software implementation, to Commissioner (Appeals) for thorough examination.

CESTAT noted that computer software recorded on media constitutes "goods" as held by Apex Court in case of Tata Consultancy Services and since invoice wise / agreement wise facts are not clear, Commissioner (Appeals) must examine all contracts to decide whether activity is one of "maintenance or repair" only or services relate to "development and designing of software" as well.

CESTAT stated, "…it is absolutely necessary to examine whether the appellant is eligible for availing the credit of input services under Rule 3 before granting of refund of cenvat credit under Rule 5…"

Comments: This decision is of note as it has been held that software is to be treated as 'goods' w.e.f. July 9, 2004 in view of clarification vide Finance Ministry letter dated March 7, 2006 r/w Circular No. 81/2/2005-ST and SC decision in TCS.

Central Excise

Amendment to procedure for export of excisable goods under bond without payment of duty, under Rule 19 of Central Excise Rules notified : Fin Min

Notification No. 23/2015-CE (NT) & Circular No. 1011/18/2015-CX dated October 30, 2015, along with principal Notification No. 42/2001-CE (NT)

Recently, Finance Ministry notified amendment to procedure for export of excisable goods under bond without payment of duty, under Rule 19 of Central Excise Rules.

It was notified that where nature of goods is such that they cannot be sealed in a package / container (such as coal or ore), Principal Chief Commissioner / Chief Commissioner of Central Excise may grant exemption from sealing.

Such exemption shall be subject to safeguards, which inter alia shall include – (i) verification of quantity & quality of goods including testing where necessary, at place of removal / dispatch and at port of export / SEZ, where goods are received, (ii) no duty remission for loss of goods within transit, and (iii) permission shall be on case to case basis and for specified period not exceeding 1 year and may be withdrawn in case of misuse.

Comments : The same is of note as Notification No. 42/2001-CE (NT), which prescribes conditions & procedure for export of goods under Rule 19, has been amended.

1 year limitation period prescribed u/s 11B of Central Excise Act applicable to unutilized CENVAT credit refund claims under Rule 5 of CENVAT Credit Rules

Recently, in Apotex Pharmachem (I) Pvt. Ltd. vs. Commissioner of Central Excise, Bangalore, CESTAT partially ruled in favour of Revenue, and held that 1 year limitation period prescribed u/s 11B of Central Excise Act applicable to unutilized CENVAT credit refund claims under Rule 5 of CENVAT Credit Rules.

CESTAT rejected assessee's contention that in terms of Notification No. 5/2006-CE(NT), such refund may be filed within 1 year of relevant quarter in view of mPortal Wireless Solutions P. Ltd. ruling of Karnataka HC. CESTAT noted that Madras HC in GTN Engineering (I) Ltd, upon analysis of relevant provisions, held that date on which export of goods is made and for such goods, refund of CENVAT credit has been claimed, should be construed as 'relevant date' for purpose of Rule 5.

However, CESTAT held that EOU to EOU transfers / supplies qualify for Rule 5 refund, thereby treating "deemed exports" at par with "physical exports"; Relies on Gujarat HC judgment in Shilpa Copper Wire Industries in this regard.

Comments : This is of note as it has been held that EOU to EOU transfers qualify for Rule 5 refund and that deemed exports have been treated at par with physical exports.

Refund of unutilised CENVAT credit under Rule 5 of CENVAT Credit Rules on export of services confirmed

In Commissioner of Customs and Central Excise, Goa vs Ratio Pharma India Pvt Ltd, CESTAT confirmed refund of unutilised CENVAT credit under Rule 5 of CENVAT Credit Rules on export of services. CESTAT rejected Revenue's stand that since claim filed beyond 1 year from date of export as prescribed u/s 11B of Central Excise Act, assessee's refund claim time barred; As per Rule 3(2) of Export of Services Rules, export is complete only when payment i.r.o. service provided outside India is received in convertible foreign exchange. CESTAT held that since in present case, though part services were rendered in 2007 and part in April – June 2008, remittance in convertible foreign exchange was received during August – November 2008 and hence, claim filed in April 2009 not time barred.

Comments : This is of note as CESTAT has reiterated that export is complete only when payment i.r.o. service provided outside India is received in convertible foreign exchange.

Simultaneous entitlement of SSI exemption in respect of goods manufactured on own account, alongwith MODVAT / CENVAT credit in relation to branded goods manufactured on job-work basis for third parties affirmed.

In Commissioner of Central Excise, Chennai vs. Nebulae Health Care Ltd & Another, SC dismissed Revenue's appeal and affirmed simultaneous entitlement of SSI exemption in respect of goods manufactured on own account, alongwith MODVAT / CENVAT credit in relation to branded goods manufactured on job-work basis for third parties.

SC held that the ratio laid down in Ramesh Food Products interpreting Notification No. 175/86-CE is inapplicable to present case as said Notification dealt only with goods manufactured by assessee with own brand name and not job-worked third party goods, and such distinction alongwith the fact that CENVAT credit availed only i.r.o. job-worked goods not brought to notice of Court. A holistic reading of Notification Nos. 175/86-CE, 8/99-CE & 9/99-CE reveals that for purposes of availing benefit by SSI Unit, clearances for home consumption only to be taken into consideration.

Comments : This is of note as simultaneous entitlement of SSI exemption and MODVAT / CENVAT credit has been affirmed.

CENVAT / MODVAT granted on credit of goods used for construction of concrete structure and foundation on which various heavy machineries in a cement plant erected

Recently, in Madras Cements Ltd vs. Commissioner of Central Excise, Trichy, SC granted CENVAT / MODVAT credit of goods used for construction of concrete structure and foundation on which various heavy machineries in a cement plant erected. SC accepted assessee's contention that CESTAT erred in remanding matter back to Commissioner (Appeals), for determining if mines from which material was excavated were captive mines and consequently, part of factory premises.

Comments: It is of note to all constructors.

VAT

Amendments to Delhi VAT Rules & Schedules / Forms to the VAT Act : DVAT Notifications

Delhi Govt. notifies a slew of amendments to Delhi VAT Rules & Schedules / Forms to the VAT Act thereof.

Further, Delhi Govt. inter alia amends Forms DVAT-16 (Return), DVAT-30 (purchase register) & DVAT-31 (sale register) to omit entries relating to sale / purchase of diesel & petrol taxable in the hands of various Oil Marketing Companies in Delhi, and provides for details of sales by dealers through web-portals / e-platforms of other e-commerce companies / firms in Annexure 1E in DVAT-16.

Further amends Rule 7 to provide for reduction of input tax credit by 100% in case of cigarettes (irrespective of form and length) and in case of their interstate sale, tax credit shall be reduced by {(R-2)100/R}%, where R is rate of tax applicable as per Sec 4.

Also amends Rule 35 (Refund of tax for embassies, officials, international and public organizations) w.e.f. April 1, 2014 to allow Commissioner to admit refund application upto a period of 1 year, subject to his satisfaction about existence of sufficient cause preventing submission of a true and correct application within time limit of 3 months from end of relevant quarter; Lastly, increases VAT rates of petroleum products such naptha, lubricants, furnace oil and aviation turbine fuel (ATF) from 20% to 25%.

Comments: The amendment is of note to cigarette manufacturers as Input Tax Credit (ITC) in respect of cigarettes (irrespective of form and length) shall be reduced by 100%.

Supply of "Water for Injection (WFI) / De-mineralized water" in the course of manufacture of formulized products, viz. injection, constitutes 'deemed sale' taxable as "works contract"

In Hicure Pharmaceuticals Pvt. Ltd. vs. Deputy Commissioner of Commercial Taxes, Karnataka HC rules in favor of Revenue, supply of "Water for Injection (WFI) / De-mineralized water" in the course of manufacture of formulized products, viz. injection, constitutes 'deemed sale' taxable as "works contract" u/s 2(37) of Karnataka VAT Act r/w CST Act.

HC rejected assessee's stand that firstly, WFI water an exempt commodity under Entry 54 of First Schedule to the Act and secondly, that contract for manufacture of pharmaceutical preparational medicines entered into with principals / customers a pure 'service contract', not a 'composite contract'.

Since WFI water is demineralized water used for medicinal preparation, same would be excluded from Entry 54, and exigible to levy of tax under provisions of KVAT Act; Term "works contract" takes within it fold all types of works contract by virtue of 46th Constitutional Amendment, SC in L&T Ltd as also Imagic Creative (P) Ltd rulings has elucidated that 'sale' & 'service' may be involved in single transaction under different legislative powers and therefore, levy of tax on both aspects is legally permissible.

Comments: The judgment is of note as HC rules that state empowered to bifurcate the contract and levy sales tax on value of goods involved in execution.

Maharashtra Govt. explains the scheduled rate changes of commodities like liquor, cigarettes, fuel & precious metals w.e.f. October 1, 2015 : MVAT Trade Circular

Maharashtra Govt. explains the scheduled rate changes of commodities like liquor, cigarettes, fuel & precious metals w.e.f. October 1, 2015.

Reiterates that precious metals like Gold, Silver, Platinum (of fineness not less than 50%) and diamonds, semi precious stones and pearls now taxable at 1.2%, while High Speed Diesel Oil taxable at 24% + Rs 2 per litre and aerated / carbonated non -alcoholic beverages taxable at 25%.

Further states that though VAT rate has been increased from 50% to 60% in case of foreign liquor, country liquor and any liquor imported from place outside India, rate of tax on wine (covered by entry D-3A) and bulk wine (D-3B) continues to be 40% and 20% respectively.

Exemption from payment of tax to wholesalers, retailers and country liquor bars on sale of liquor from registered dealers in State continues even after October 1st, however, wholesalers liable to pay tax at scheduled rate of 60% of actual sales price, subject to limit of MRP x 30 / 130 on sale of liquor imported from outside State; As regards 4-Star & above Restaurants, tax will continue to be payable at 20% on actual sales price of liquor purchased from registered dealer in State, but additional tax at schedule rate of 60% of actual sales price (subject to limit of MRP x 30 / 130) would be payable on imported liquor, while in case of lower rated Restaurants, similar tax would be payable except a reduced rate of 5% of actual sales of local liquor.

Comments : The explanation is of great aid to personnel dealing in different commodities.

Sales tax demand on "brand franchise fees" collected from contract bottling units (CBUs) of 'beer' absent transfer of right to use brand name / trade name, viz. "Kingfisher" quashed

Recently, in The State of Karnataka vs. United Breweries Ltd., HC quashed sales tax demand on "brand franchise fees" collected from contract bottling units (CBUs) of 'beer' absent transfer of right to use brand name / trade name, viz. "Kingfisher".

Under brewing and distribution agreement, CBUs cannot commercially exploit assessee's brand name and are infact, captive manufacturers who must produce beer in terms of specifications and other conditions provided; Applying the 'effective control' test laid down by SC in Rashtriya Ispat Nigam Ltd, HC states that said transaction cannot be considered as 'sale' of intangible goods; Noting that assessee discharges service tax on such fees u/s 65 (55)(b) of Finance Act viz. "Intellectual Property Service", HC reiterates well settled law that double taxation on same goods is not permissible, as held by SC in BSNL ruling.

Comments: The judgment is of note as HC confirms taxability in respect of 'packaged drinking water', since effective control over brand name is transferred to licensees to use and exploit, thereby amounting to transfer of right to use intangible goods.

Customs

Central Govt. notifies revised All Industry Rates (AIR) of Duty Drawback w.e.f. November 23, 2015 : CBEC Circular
CBEC Circular No. 29/2015-Cus November 16, 2015

Recently, Central Govt. notified revised All Industry Rates (AIR) of Duty Drawback w.e.f. November 23, 2015. These AIRs broadly take into account parameters such as prevailing prices of inputs, rates of customs and central excise duties, incidence of service tax paid on taxable input services used in manufacture of export goods and incidence of duty on HSD / furnace oil.

Central Govt. amended Customs, Central Excise and Service Tax Drawback Rules, 1995 thereby enabling exporters of 'wheat' to function under brand rate mechanism, and empowering Central Govt to specify an amount for payment as provisional drawback by proper Customs officer in case of brand rate claims; Accordingly, specifies this amount as equivalent to Customs component of AIR corresponding to the export goods, if applicable, and subject to same conditions as applicable to a claim for 'B' column in the Schedule (Drawback when CENVAT facility has been availed).

It has been further notified that brand rate facilitation in terms of Para's 5A-5C of Instruction No. 603/01/2011-DBK would continue and there should be no delay by Central Excise formations in finalizing applications for fixation of brand rate.

Further states that Commissioners must continue to ensure that exporters do not avail refund of service tax paid on taxable services which are used as 'input services' in manufacturing or processing of export goods through any other mechanism while claiming AIR; Inter alia, reduces AIR for gold & silver jewellery / articles, increases composite rates of items like leather hand bags, readymade garment of cotton & wool, while iron & steel, electrical machinery and ships have been provided with increased customs rate of 2% with certain exceptions.

Comments: The AIR of Duty Drawback is of note to all.

Concessional customs duty benefit under Notification No. 21/2002-Cus on import of Antenna and Installation Cable alongwith main telecom equipment, viz. Base Transreceiver Station (BTS) granted

Recently, In Commissioner of Customs, Bangalore vs. Hutchison Essar South Ltd., SC grants concessional customs duty benefit under Notification No. 21/2002-Cus on import of Antenna and Installation Cable alongwith main telecom equipment, viz. Base Transreceiver Station (BTS).

SC upheld CESTAT's view that antenna as well as installation materials an integral part of BTS and, therefore, cannot be segregated when entire equipment has been imported by assessee.

Also, SC rejected Revenue's attempt to levy duty @ 10% on said goods on premise that same covered under separate entry (Sl. No. 317) of the Notification.

Also, SC opined that the approach adopted by CESTAT was perfectly justified. The order-in-original itself recorded that the invoice was for the entire value of consignments, which included the value for Antenna and installation materials; there was no separate value indicated in the invoice, for the purpose of assessment

Referring to Telecom Dictionaries, SC notes that BTS cannot function without antenna and hence, must be treated as inseparable and in-fact, order-in-original itself has recorded that invoice was for entire value of consignments; However, clarifies that when aerials of Antenna are separately imported as independent items, they would be covered by Sl. No. 317 and chargeable to 10% duty.

Comments: This judgment of the SC is important as it grants concessional customs duty benefit under Notification No. 21/2002-Cus on import of Antenna and Installation Cable alongwith main telecom equipment, viz. Base Transreceiver Station (BTS).

Designs and drawings imported in CD form classifiable under sub-heading 85238020, Supplementary Note (SN) to CH 8523 applicable as imported goods classifiable as 'Information Technology' (IT) Software

In ABG Shipyard vs Commissioner of Customs, Mumbai, CESTAT allows assessee's appeal, designs and drawings imported in CD form classifiable under sub-heading 85238020, Supplementary Note (SN) to CH 8523 applicable as imported goods classifiable as 'Information Technology' (IT) Software.

In present case, information contained on CD being interactive with user, and data / images thereon capable of being manipulated by software known as "AutoCAD", both limbs of IT software definition as contained in SN to CH 8523, satisfied.

Adjudicating Authority findings that "IT software service" definition talks about including source/object and CD does not have said codes, is without any basis, observes that that when CD is capable of manipulation without such codes would in itself mean that these codes are built in designs and drawings found in CD.

Since designs and drawings in paper form and CD form attract NIL rate of duty, Adjudicating Authority findings about applicability of Sec 19 of Customs Act becomes irrelevant since rate of duty applicable to both goods (even assuming them to be constituting a 'set') is NIL; Relies on SC decision in Pentamedia Graphics Ltd. and Gayatri Impex Ltd. and distinguishes SC ruling in LML Ltd.

Comments: The decision is of note as issue of information contained on CD being interactive with user, and data / images thereon capable of being manipulated by software known as "AutoCAD" has been in dispute for very long.

FTP

No ground to interfere with Bombay HC ruling which extended benefit of cross utilization of exports in terms of Para 5.4 of FTP for EPCG export obligation fulfillment

In Union of India and Ors vs. Tata Teleservices Ltd & Others, SC dismisses Revenue SLP, finds no ground to interfere with Bombay HC ruling which extended benefit of cross utilization of exports in terms of Para 5.4 of FTP for EPCG export obligation fulfillment.

Interpreting Para 9.28 of FTP, HC treated Tata Consultancy Services Ltd & Tinplate Company of India Ltd as 'group companies' of Tata Teleservices (Maharashtra) Ltd. & Tata Teleservices Ltd (EPCG license-holders) respectively.

Definition of 'Group Company' requires two or more enterprises to be in a position directly or indirectly to exercise 26% or more voting rights in other enterprise / appoint more than 50% members of Board of Directors in other enterprise, observed HC.

Noting the shareholding pattern whereby common holding company viz. Tata Sons Ltd holds more than 26% in each of the enterprises, HC lambasted Policy Interpretation Committee (PIC) for completely overlooking the requirement stipulated in Para 9.28, which is not only direct control but also indirect one.

According to HC, FTP is formulated under Foreign Trade (Development & Regulation) Act to promote and encourage exports and hence, PIC should place an interpretation consistent with policy and not contrary to it; HC took note of clarification issued by Dy. DGFT to All India Association of Industries that if company holding a specified share in another company, further holds share with a third company, then, in such situation all such companies shall be taken as "Group Company"; In view thereof, quashing PIC decision, HC directed extension of all benefits to both assessees in terms of FTP.

Reliance was placed on Dy. DGFT's clarification to All India Association of Industries, that all companies are to be taken as a group company as per 9.28 of FTP when a company holding a specified share in another company, further holds share with a third company. In view of this, HC observed, "If this is a communication from Directorate General of Foreign Trade, then we do not see why the Policy Interpretation Committed omitted this clarification and in writing issued by the Directorate General of Foreign Trade."

Accordingly, HC quashed the PIC decision and directed extension of benefits to the assessees in terms of FTP.

Comments: The decision is of note as important concepts in relation to definition of group companies, formulation of Foreign Trade (Development & Regulation) Act has been looked into.

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