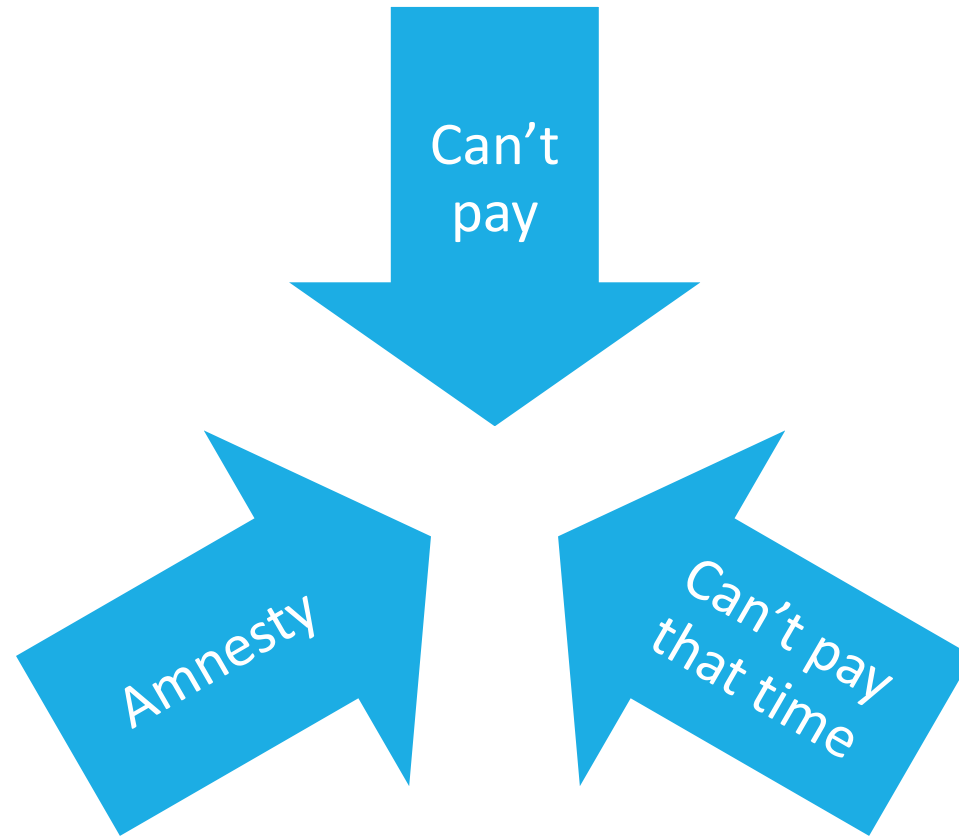


HOW TO HANDLE ISSUES OF INTERPRETATION IN GST!

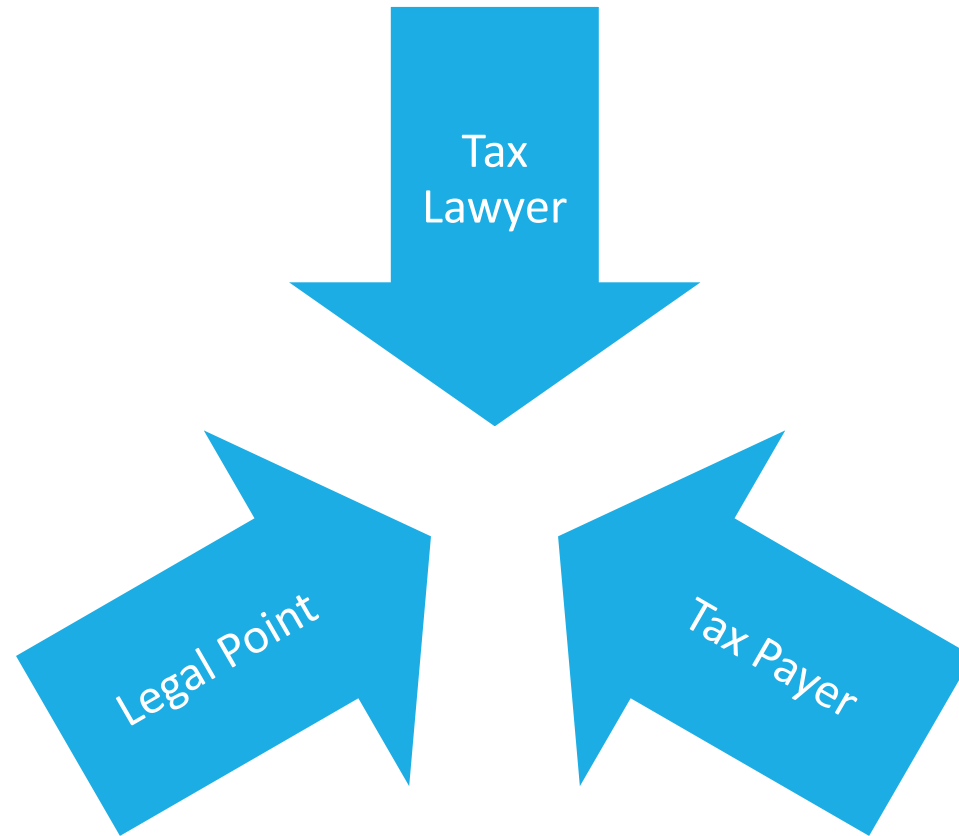
[March 2026]

CA Pritam Mahure and Associates!

Why a Taxpayer fights?



Who is your opponent?



PROMISES!

GST – 1.07.2017!



ONE NATION, ONE TAX

Rates!

Dates!

Good and Simple Tax!

Act

- CGST, SGST, IGST, UTGST
and Cess Act

Rules

Notifications

Circulars

Press Releases

Flyers

FAQ etc

GST will reduce Compliances!

GSTR-1

GSTR - 3B

E-way Bill

E-invoicing

GSTR-9

GSTR-9C

ITC-04

Return scrutiny

Investigations

GST Audits

Re-conciliations!

Data Set I

GSTR-1

GSTR-3B

GSTR-2A

Annual Return

E-way Bill

Data Set II

GSTR-3B

GSTR-1

GSTR-2A

Financial Statement - Income

Financial Statement - Expenses

Financial Statement - Credit

Income Tax Return

Income Tax Audit

Income Tax TDS

REAL TIME!

Upload E-way Bills!

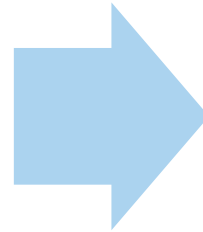
Upload E-invoices!

GST – ‘EoDB’!



Name Change!

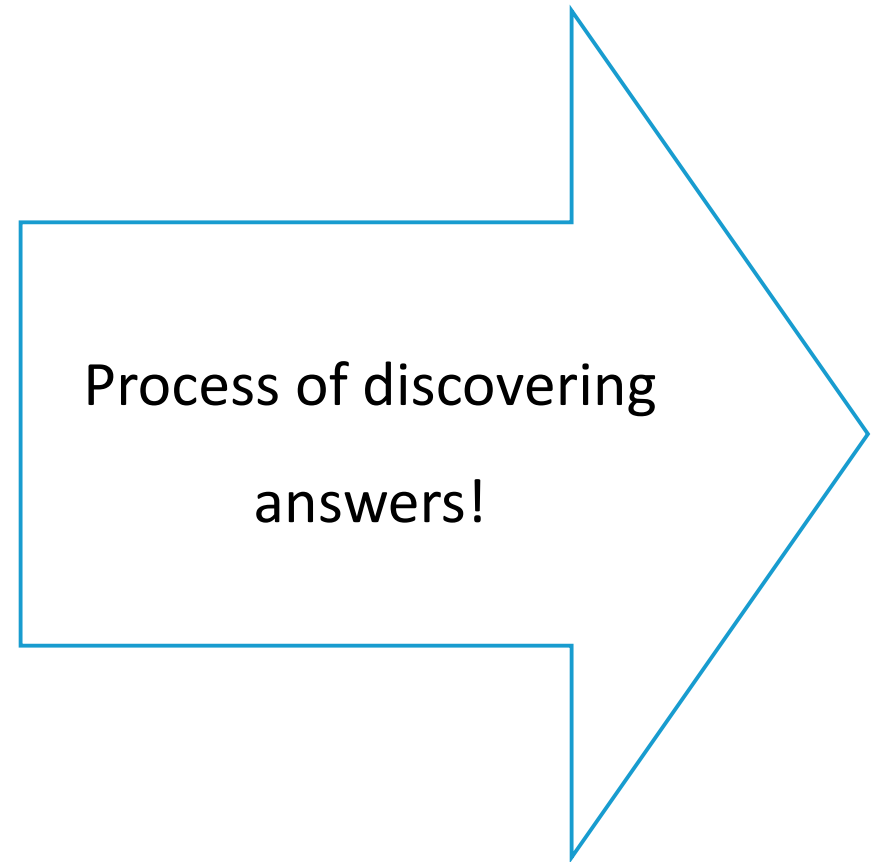
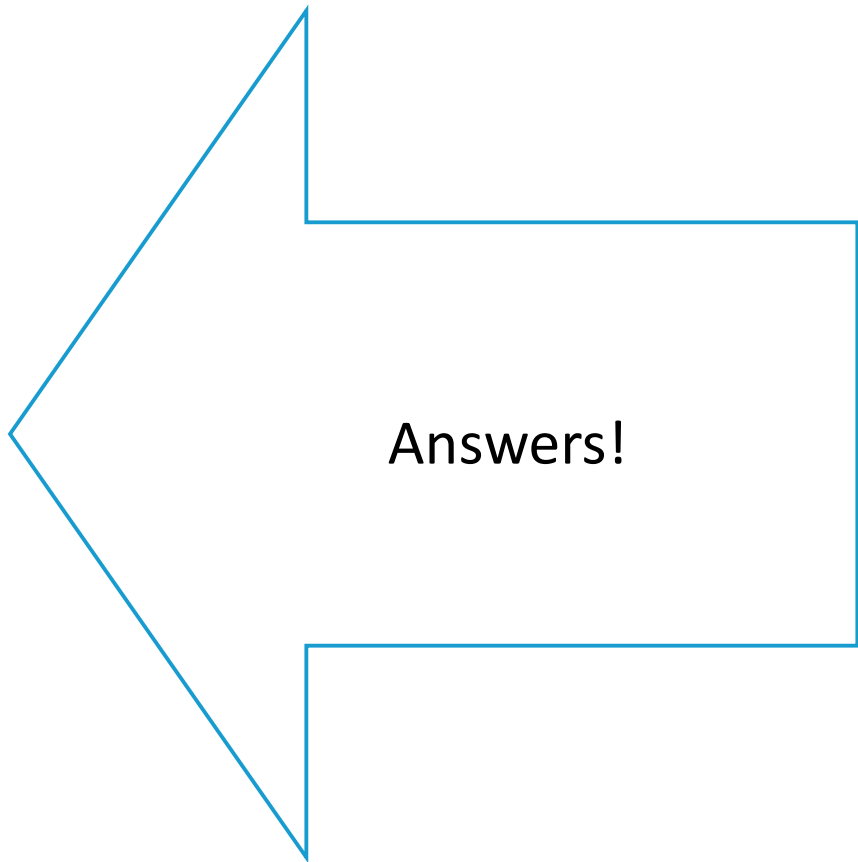
CBEC



CBIC!

PROCESS!

Objective!



Are there definite answers?

VAT
• 86 years



Excise
• 82 years



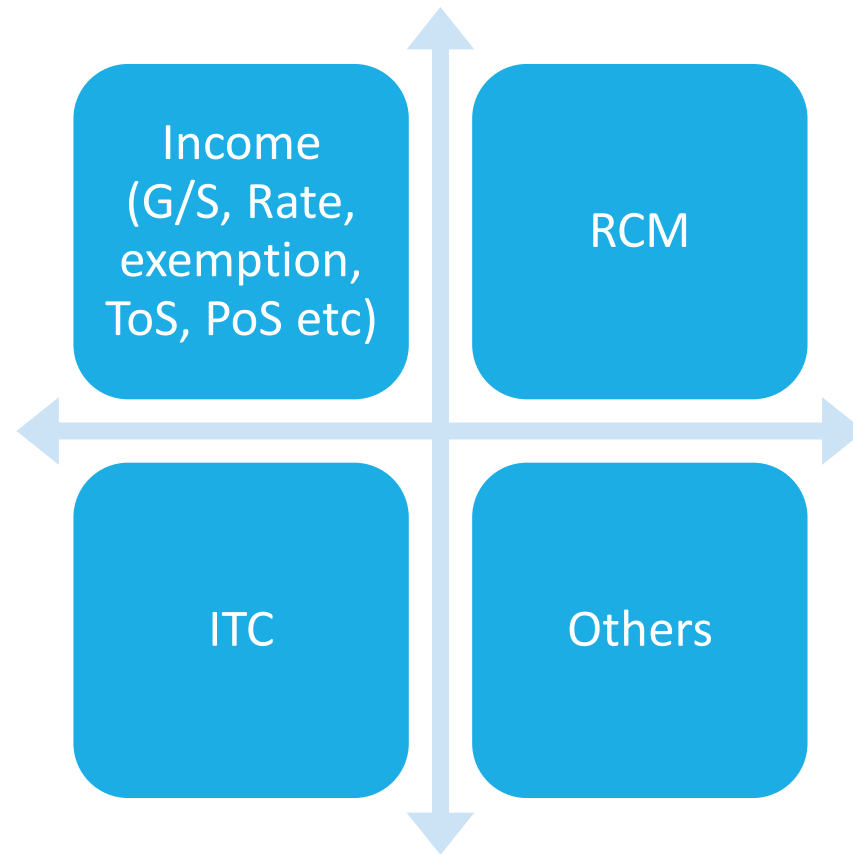
ST
• 32 years



GST
• 8.75 yrs



How many questions?



Issues!

Its

- First time!
- Nth time!

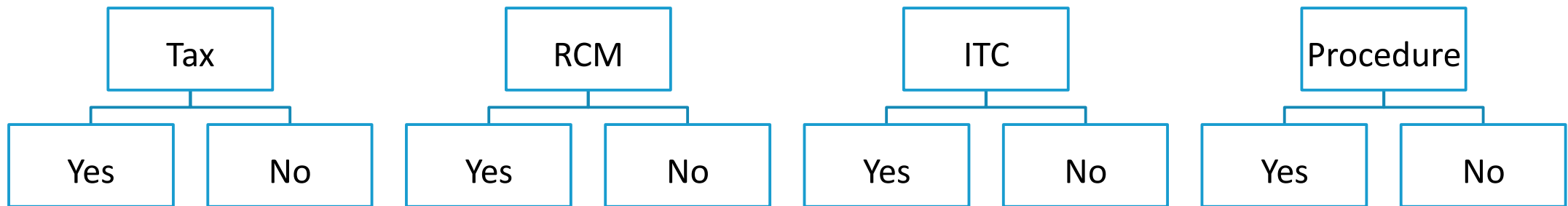
At stake!

- Revenue
- Expense

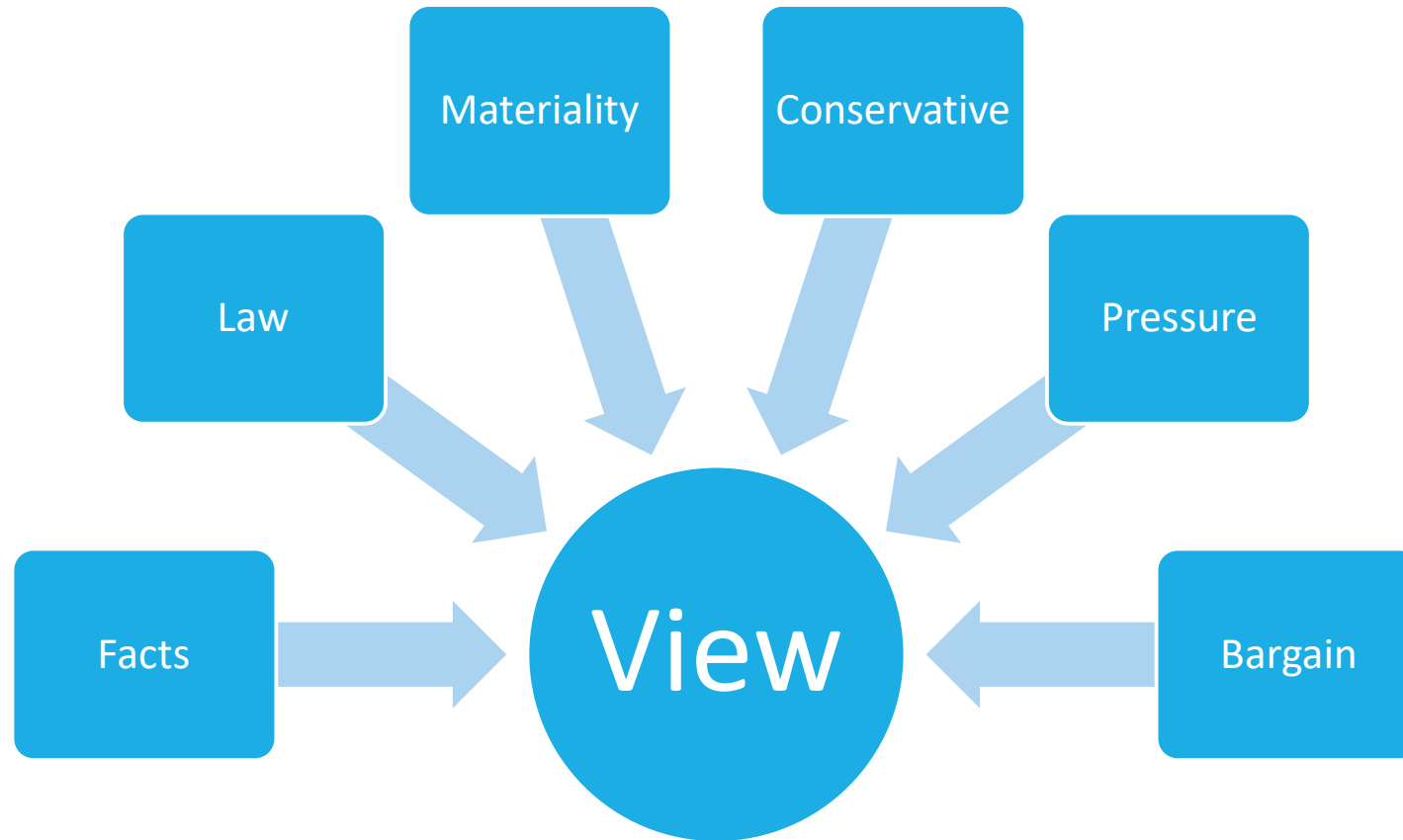
Approach

- Facts
- Law

Views!



How many answers?



Art. 265

Article 265

- *Taxes not to be imposed save by authority of law.—No tax shall be levied or collected except by authority of law.*

Key points

- No tax
- Shall be
- Levied or collected
- Except
- By Authority of Law

246A. Special provision with respect to goods and services tax.—

- (1) **Notwithstanding anything contained in articles 246 and 254, Parliament, and, subject to clause (2), the Legislature of every State, have power to make laws with respect to goods and services tax imposed by the Union or by such State.**
- (2) Parliament has exclusive power to make laws with respect to goods and services tax where the supply of goods, or of services, or both takes place **in the course of inter-State trade or commerce.**

Explanation.—The provisions of this article, shall, in respect of goods and services tax referred to in clause (5) of article 279A, take effect from the date recommended by the Goods and Services Tax Council.

Article 366 (12A) 'Goods and services tax'

- 'Goods and Services tax' means any tax on **supply** of goods, or services or both except taxes on the supply of the alcoholic liquor for human consumption

- Key points
 - Supply
 - 80 yrs – Manufacture/sale
 - Goods or services or both
 - Both?

269A. Levy and collection of goods and services tax in course of inter-State trade or commerce

- (1) Goods and services tax on supplies **in the course of inter-State trade or commerce shall be levied and collected** by the Government of India and such tax shall be apportioned between the Union and the States in the manner as may be provided by Parliament by law on the recommendations of the Goods and Services Tax Council.

Explanation.—For the purposes of this clause, supply of goods, or of services, or both **in the course of import** into the territory of India shall be deemed to be supply of goods, or of services, or both in the course of inter-State trade or commerce.

- (2) The amount apportioned to a State under clause (1) shall not form part of the Consolidated Fund of India.
- (3) Where an amount collected as tax levied under clause (1) has been used for payment of the tax levied by a State under article 246A, such amount shall not form part of the Consolidated Fund of India.

ALHC AND PLOTS

Violation of 'Composite Supply' not permissible!

Mohit Minerals
Pvt Ltd

[2022 (61) GSTL
257 (SC)]

Para 147 (v)

- *The impugned levy imposed on the 'service' aspect of the transaction is in violation of the principle of 'composite supply' enshrined under Section 2(30) read with Section 8 of the CGST Act.*
- *Since the Indian importer is liable to pay IGST on the 'composite supply', comprising of supply of goods and supply of services of transportation, insurance, etc. in a CIF contract, a separate levy on the Indian importer for the 'supply of services' by the shipping line would be in violation of Section 8 of the CGST Act.*

Principle vs Incidental!

Food



Service Charge

Electricity bill



Late fees

Consulting



Reimbursement

Section 7. Scope of Supply

(1) For the purposes of this Act, the expression “**supply**” includes —

(a) all forms of **supply** of goods or services or both **such as** sale, transfer, barter, exchange, license, rental, lease or disposal made or **agreed** to be made **for a consideration** by a person **in the course or furtherance of business**,

(b) ...

(1A) Where certain activities or transactions, **constitute a supply** in accordance with the provisions of subsection (1), they shall be treated either as supply of goods or supply of services as referred to in **Schedule II**.

Principle vs Incidental!

Sec. 2 (f) “manufacture” includes any process:

(i) incidental or ancillary to the completion of a manufactured product

Article 366 (12A) 'Goods and services tax'

- *'Goods and Services tax' means any tax on **supply** of goods, or services or both except taxes on the **supply** of the alcoholic liquor for human consumption*

If levy itself non-existent, no question of exemption!

Larsen & Toubro
Ltd

[2015 (39) STR
913 (SC)]

Para 44

- *We have been informed by counsel for the revenue that several exemption notifications have been granted qua service tax “levied” by the 1994 Finance Act ... **Since the levy itself** of service tax has been found to be **non-existent, no question of any exemption** would arise.*

* Service Tax

[Back to Index](#)

If not taxable itself, then no requirement of exemption!

Gypsy Pegasus Ltd
[2018 (15) GSTL
305 (SC)

Para 9

* Entertainment Tax

- *Section 3 of the Act is the charging section whereas Section 3A of the Act makes certain forms of entertainments non-taxable. **If** a form of entertainment is **not taxable** under Section 3A of the Act **we do not see** how the **requirement of exemption** and necessity to conform to the requirement of exemption can apply to a non-taxable form of entertainment.*

[Back to Index](#)

Ancillary supply to be treated as par with 'principle supply'!

Torrent Power Ltd
2020 (34) GSTL
385 (Guj.)]

Para 24/28

- ... the term **taxability would take within its sweep not being taxable** ... the **principal supply** of transmission and distribution of electricity is naturally bundled and supplied in conjunction with the **related/ancillary services** in the ordinary course of business, accordingly, in view of the provisions of clause (a) of Section 8 of the CGST Act, the tax liability of such **composite supply** is required to be determined by **treating the same as a supply of the principal supply** namely, transmission and distribution of electricity.

Back

ELECTRICITY SUPPLY!

Electricity - Supply to tenants is taxable!

Srijan Realty Pvt.
Ltd. [2019 (24)
GSTL 169 (Cal.)]*

Para 18

- *It also cannot be said that, the petitioner is engaged in the supply or trading of **electricity** ... The petitioner **does not have a licence** to undertake trading in electricity...therefore, the petitioner cannot be said to be distributing or selling or trading in electricity ... to the occupants of the commercial complex... the only other thing that remains to describe the activity undertaken by the petitioner, **is service.***



Back

WHOSE ONUS IS IT?



[Back to Index](#)

Classification – Onus on the revenue!

D L Steels

[2022 (381) ELT
289 (SC)]

Para 25

* Excise

- ...**when the Revenue challenges the classification** made by the assesseees, the **onus is on the Revenue** to establish that the item in question falls in taxing category as claimed by them. The burden is on the Revenue to adduce proper evidence to show that the goods are classifiable under a different heading than that claimed by the assessee.

Back

Liability is on supplier!

Bharat Forge Ltd
[2022 (64) GSTL 3
(S.C.)]*

Para 38

CA Pritam Mahure and Associates

- The **liability** to pay tax under the GST regime is **on the supplier**. He **must** make inquires and **make an informed decision** as to what would be the relevant HSN Code applicable to the items and the rate of tax applicable.

* GST

Classification determined by Suppliers is final!

Steel Authority of
India Ltd.
2022 (382) ELT 10
(SC)
Para 6

- *As per the settled position of law, **classification** of a product done at the **consignor's end shall be final** and that cannot be changed/questioned at the consignee's end*

* Excise

Duty determined by supplier end cannot be challenged at recipient end!

MDS Switchgear
Ltd
2008 (229) ELT 485
(SC)
Para 6

* Excise

- *The rules entitled the receipt manufacturer to avail of the benefit of the duty paid by the supplier manufacturer. A **quantum of duty already determined by** the jurisdictional officers of the **supplier unit cannot be contested** or challenged by the officers in charge of **recipient** unit [2000 (38) RLT 179].”*

SUGAR PLANT / HOLOGRAMS/ TABS/ REAGENTS/ COMICS



[Back to Index](#)

Sec. 2 (102)

- *'Services' means anything other than goods...*

Intention of the parties is relevant!

Suzlon Energy
Ltd. [2023 (5)
CENTAX 152
(SC)]*

Para 9

*Service Tax

- *as observed by this Court in the case of BSNL (supra), there is a distinction between the sale of goods and a contract of service. **What is relevant is the intention of the contracting parties** and whether the contracting parties intend transfer of both goods and services, **either separately** or in an indivisible manner **or in a composite manner.***

Cross fall breach!

Indure Ltd. & Anr.

[C.A. No. 1123 of
2003]

Para 11

- 11. *By way of Letter of Award dated 16-8-1988, N.T.P.C awarded two contracts to the Company for performing the work of erection of aforesaid plant on Turnkey Basis. Even though, two contracts were entered into between the parties but in nutshell it **was only one contract** for the simple reason that N.T.P.C kept a right with it with regard to **cross fall breach clause** meaning thereby that default in one contract would tantamount to default in another and whole contract was liable to be cancelled.*

Separate contracts - May entail separate tax implications!

**GANNON
DUNKERLEY &
COMPANY
(MADRAS) LTD.**

[1958 AIR 560]

Para 57

* Entry 48 in List II of Sch. VII to the GoI Act, 1935, "Taxes on the sale of goods"

- To avoid misconception, it must be stated that the above conclusion has reference to **works contracts, which are entire and indivisible**, as the contracts of the respondents have been held by the learned Judges of the Court below to be. The several forms which such kinds of contracts can assume are set out in Hudson on Building contracts, at p. 165. **It is possible** that the **parties might enter into distinct and separate contracts**, one for the transfer of materials for money consideration, and the other for payment of remuneration for services and for work done. **In such case, there are really two agreement, though there is a single instrument** embodying them, and the power of the State to separate the agreement to sell, from the agreement to do work and render service and to impose a tax thereon cannot be questioned, and will stand untouched by the present judgment.

Back to
Index

If its 'goods' then its not a 'service'!

Venus Albums
Co. Pvt. Ltd.
[2023 (70) GSTL
225 (SC)]*

Para 8

*Service Tax

- *CESTAT Order Affirmed by SC*
- *(...appellant has undertaken the activity of **printing photograph** on plain printing paper and thereafter bind them and selling them as **photo books**... after introduction of GST...
...These items fall under HS code 4911 and attract 12% GST...the activity undertaken by the appellant **amounts to manufacture** and classifiable the Chapter 4911, therefore, no service tax is payable ...) [2019 (22) GSTL 386 (Tribunal)]*

State does not have power to separate 'Composite Supply'!

**Bharat Sanchar
Nigam Ltd**

[2006 (2) STR
161(SC)]

Para 43

* Service Tax

- ...unless the transaction in truth represents **two distinct and separate contracts** and is **discernible as such**, then the **State** would **not have the power to separate** the agreement to sell from the agreement to render service, and impose tax on the sale. The test therefore for composite contracts other than those mentioned in Article 366 (29A) continues to be - did the parties have **in mind or intend separate rights** arising out of the sale of goods... We will, for the want of a better phrase, call this the **dominant nature test**.

Hangover of earlier regime not permissible!

Mohit Minerals
Pvt Ltd
[2022 (61) GSTL
257 (SC)]

Para 132/133

- ... *Prima facie*, it appears that while issuing the impugned notification, the delegated legislature **had in mind** the provision of the **Finance Act, 1994**...
- ... despite having levied ... integrated tax ..., on import of goods on the entire value ..., once again the integrated tax is being levied under an **erroneous misconception** of law **that separate tax can be levied on the services components** (freight), which is otherwise impermissible under the scheme of the GST legislation made under the CA Act, 2016.

GOODS VS SERVICES!



CLASSIFICATION!



9. LEVY AND COLLECTION

- (1) *Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of **goods or services or both**, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and **at such rates**, not exceeding twenty per cent., **as may be notified** by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.*

NOTIFICATIONS

Goods
[Upto 31.03.2021]

- [Taxable and exempt goods \(1/2017-CT \(R\)\) and 2/2017-CT \(R\)](#)

Services
[Upto 16.10.2020]

- [Taxable - CGST](#)
- [Exempt - CGST](#)
- [RCM - CGST](#)
- [RCM - IGST](#)
- [Classification of services](#)

GOODS AND SERVICES!

Sec 2(52)

- **'Goods'** means every kind of movable **property** other than money and securities but **includes actionable claim**, growing crops, grass and things attached to or forming part of the land which are agreed to be served before supply or under a contract of supply

Sec 2(102)

- **'Services'** means anything other than **goods**, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged

'ANY' – DOESN'T MEAN 'EVERYTHING'!

MRF Ltd [2018 (18)
GSTL 193 (Mad.)]

Para 43/45

CA Priam Mahure and Associates

- Hon'ble **Supreme Court** in *Government of NCT of Delhi v. Union of India* in C.A. No. 2358 of 2017 ... cites various judgments on the interpretation of the term **"any"** ... for the proposition that merely because the term "any" is used, it **does not mean** that the following phrase must be given a **wide interpretation**... It is further submitted that the Hon'ble Supreme Court has held that the term **"any"** need **not mean "every"** and **must be read contextually**.

ICE-CREAM?



ICE-CREME

Particulars	Goods	Services
Description	Ice cream and other edible ice, whether or not containing cocoa	(ii) Supply of 'restaurant service' other than at 'specified premises' ...
Not. No.	1/2017-CT	11/2017-CT
Rate	18% (Sr. No. 22 of Sch. III)	5% (Sr. No. 7 of Sch. III)
Heading / SAC	2105 00 00	Heading 9963 (Accommodation, food and Beverage services)

SCHEDULE II - ACTIVITIES [OR TRANSACTIONS] TO BE TREATED AS SUPPLY OF GOODS OR SUPPLY OF SERVICES

6. Composite supply

The following **composite supplies** shall be treated as a supply of **services**, namely :—

(a) Works contract as defined in clause (119) of section 2;

(b) Supply, by way of or as part of any **service** or in any other manner whatsoever, of goods, being **food** or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.

CIRCULAR NO. 164 /20 /2021-GST

4.2 Ice cream parlors sell already manufactured ice-cream and they **do not have a character of a restaurant**. Ice-cream parlors do not engage in any form of cooking at any stage, whereas, restaurant service involves the aspect of cooking/**preparing** during the course of providing service. Thus, supply of ice-cream parlor stands on a different footing than restaurant service. Their activity entails supply of ice cream as goods (a manufactured item) and not as a service, even if certain ingredients of service are present.

CIR. NO. 177

*3.4 Considering the overall circumstances of the case, it is clarified that past cases of payment of GST on supply of ice-cream by ice-cream parlors @ 5% without ITC shall be treated as fully GST paid to avoid unnecessary litigation. Since the decision is only to regularize the past practice, no refund of GST shall be allowed, if already paid at 18%. **With effect from 6.10.2021**, the ice Cream parlors are required to pay GST on supply of ice-cream at the rate of **18% with ITC**.*



CLOUD KITCHENS!
[CIRCULAR 164 DATED 6.10.2021]

*Service provided by way of cooking and supply of food, by cloud kitchens/central kitchens are covered under “restaurant service” ... and attract **5% without ITC***



INFORMATION

Dear Guests,

As per the prevalent GST rules, we are having to charge GST at the rate of 18%. Note momos fall under the **HSN code 2106** (Sale of Momos).

Our Momo production is done centrally in our factory to ensure taste, hygiene & consistency which means there is no cooking carried out at the outlets. Momos are garnished and served piping hot at the outlet. Therefore our sale has to be categorised under the said HSN code.

However, for other delicacies such as Sizzlers, Augratin, Momo Burgers we shall be charging only 5% GST as it does not fall under the category of Supply of Momos. For Beverages, tax rates are included in MRP for the respective soft drinks.

Understanding our guests' value and being a **#CustomerFirst** brand, we have **reduced our menu pricing by 10%** to ensure our guests don't be burdened. This is not only a first time for us; it's possibly the first time a national brand has reduced its prices; only to support it's consumers.

We hope to get your continuous support, as an organisation we believe that adhering to tax and GST laws is of utmost priority. We strongly feel the path to progress for us as a nation is not by evasion; instead by adherence.

We are ready to address any further query or concern regarding this; do mail us at **knowmore@wowmomo.com**

Jai Hind

Regards

Team Wow! Momo

Bread?



Premium
Bake Rusk
200
g

Mere rusk-e-...!

Particulars	Bread	Rusk
Description	Bread (branded or otherwise), except when served for consumption and pizza bread	Rusks , toasted bread and similar toasted products
Not. No.	2/2017-CT	1/2017-CT
Rate	Nil (Sr. No. 97)	5% (Sr. No. 100 of Sch. III)
Heading / SAC	1905	1905 40 00

Bread?



Khari?



Khari!

Particulars	Rusk	Others
Description	Rusks, toasted bread and similar toasted products	Pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, .., sealing wafers, rice paper and similar products ...
Not. No.	1/2017-CT	1/2017-CT
Rate	5% (Sr. No. 100 of Sch. I)	18% (Sr. No. 16 of Sch. III)
Heading / SAC	1905 40 00	1905

Electricity supply to tenants!

Electricity supply to tenants – It's a service!

Srijan Realty Pvt.
Ltd. [2019 (24)
GSTL 169 (Cal.)]*

Para 18

- *It also cannot be said that, the petitioner is engaged in the supply or trading of **electricity** ... The petitioner **does not have a licence** to undertake trading in electricity...therefore, the petitioner cannot be said to be distributing or selling or trading in electricity ... to the occupants of the commercial complex... the only other thing that remains to describe the activity undertaken by the petitioner, **is service**.*

Fasteners!



Classification – Burden of proof on Authorities!

Kesharwani Entp.
[2019 (28) GSTL
397 (Chattis.)]

Para 26/27

- ... unless the department can establish that the goods in question can by no conceivable process of reasoning be brought under any of the tariff items, resort can be had to the **residuary item**.
- ... the **burden of proof** is on the State **Government** and the onus also lies on them to first establish **conclusively** that by no conceivable process of reasoning can the said product be brought under any of the tariff items and hence the product was being brought under the residuary item.

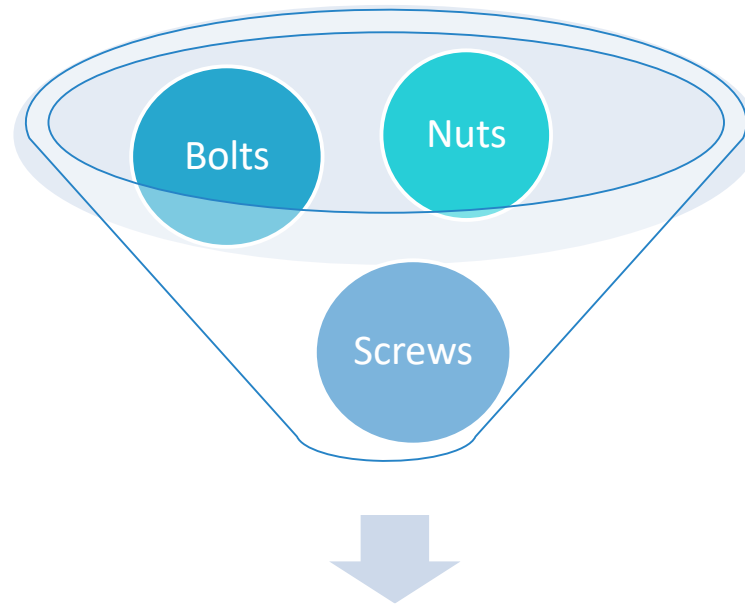
Classification – Residuary entry covers goods which are outside main entry!

Parle Agro Pvt Ltd
[2019 (20) GSTL
238 (Chattis.)]

Para 18

- **Supreme Court** in *A.R. Thermosets Private Limited's case (supra)* ... held ... that **residuary entry** is made to **cover only** those category of **goods which clearly fall outside** the ambit of the **main entry**...

Issue – classification of fasteners?

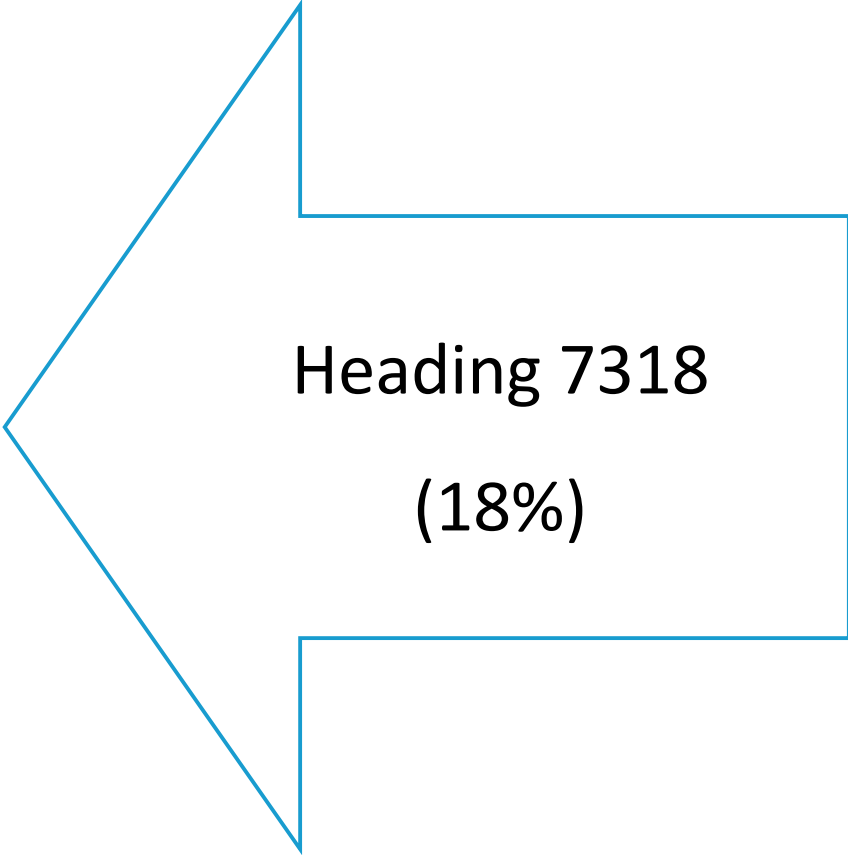


Classification based on **nature of goods** (Heading 7318)

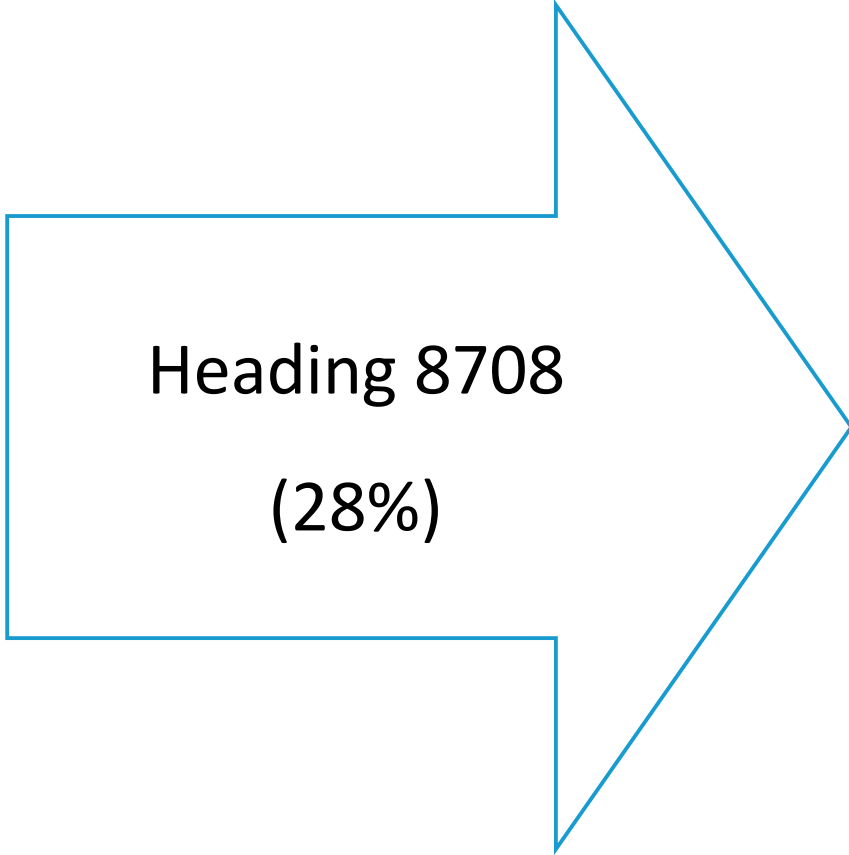
or based on **use** (say parts of Motor vehicle under

Heading 8708)?

Relevant Tariff Heading?



Heading 7318
(18%)



Heading 8708
(28%)

Relevant tariff provisions!

Particulars	Heading 7318	Heading 8708
Chapter	73	87
Section	XV	XVII
Section Notes	2 (a)	2 (b) and 3
Rate of GST	18%	28%

Relevant citations!

G.S. Auto International Ltd.

[2003 (152) E.L.T. 3 (S.C)]

Westinghouse Saxby Farmers
Limited

[2021-TIOL-121-SC-CX-LB]

A RAYMOND Fasteners India
Pvt. Ltd.

[2021(46) GSTL 306 (AAAR)]

WHAT GST NOTIFICATION SAYS!

Sr. No. 232 to Not. No. 1/2017-CT (R) [Sch. III]

Sr.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate
232.	7318	<i>Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel</i>	9%

Sr. No. 170 to Not. No. 1/2017-CT (R) [Sch. IV]

Sr.	Chapter / Heading / Sub- heading / Tariff item	Description of Goods	Rate
170.	8708	<i>Parts and accessories of the motor vehicles of headings 8701 to 8705 [other than specified parts of tractors]</i>	14%

WHAT CUSTOMS TARIFF SAYS?

Not. No. 1/2017-CT (R) provides as under:

Why to refer to
Customs Tariff?

- **“Explanation.** – For the purposes of this Schedule,
- ...
- (iii) “Tariff item”, “sub-heading” “heading” and “Chapter” shall **mean** respectively a tariff item, sub-heading, **heading** and chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).
- (iv) The **rules for the interpretation** of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975), including the **Section and Chapter Notes** and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of this notification.

Thus,

For classification purposes, reference to be made to:

- Customs Tariff including, *inter-alia*,
General Rules of Interpretation (GRI) and
relevant Sections Notes!

WHAT GRI PROVIDES?

General Rules for Interpretation ('GRI') of customs tariff!

*Classification of goods in this Schedule **shall be** governed by the following principles:*

- The titles of sections, chapters and sub-chapters are provided for ease of reference only; for legal purposes, classification shall be determined according to the **terms of the headings** and **any relative section or chapter notes** and, provided such headings or notes do not otherwise require, according to the following provisions.*

Classification based on Heading and SN/ CN!

Based on GRI, classification has to be determined according to the terms of the **Headings** and any relative **Section** or Chapter **Notes!**

WHAT HEADING 7318
COVERS?

Heading 7318 of Customs tariff

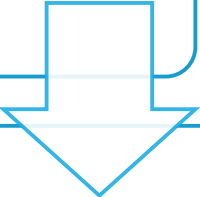
Tariff Item	Description of Goods
7318	SCREWS, BOLTS, NUTS , COACH-SCREWS, SCREW HOOKS, RIVETS, COTTERS, COTTER-PINS, WASHERS (INCLUDING SPRING WASHERS) AND SIMILAR ARTICLES, OF IRON OR STEEL

Whether 7318 is appropriate heading for fasteners?

1.Heading 7318 specifically covers '*screws, bolts, ...*'!



1.Only qualification to be covered under Heading 7318 is that the product should be '*screws, bolts, ...*'



In the Heading 7318 there is nothing to suggest classification based on 'usage', thus, irrespective of use, fasteners deserve to be covered under 7318!

WHAT SECTION NOTE
STATES?

Note 2 (a) to section XV!

*“2. Throughout this Schedule, the expression **“parts of general use”** means:*

*(a) **articles of headings** 7307, 7312, 7315, 7317 or **7318** and similar articles of other base metal;*

- ...

- *In Chapters 73 to 76 and 78 to 82 (but not in heading 7315) references to parts of goods do not include references to parts of general use as defined above.”*

Note 2 (B) to section XVII!

*“2. The expressions **“parts”** and “parts and accessories” **do not apply to** the following articles, whether or not they are identifiable as for the goods of this Section:*

(a) ...

*(b) **parts of general use, as defined in Note 2** to Section XV, of base metal (Section XV), or similar goods of plastics (Chapter 39)*

3. References in Chapters 86 to 88 to “parts” or “accessories” **do not apply to** parts or accessories which are **not suitable for use solely or principally** with the articles of those Chapters. A part or accessory which answers to a description in two or more of the headings of those Chapters is to be classified under that heading which corresponds to the principal use of that part or accessory.”

section XV - World custom Org. HSN Guide!

- **“(C) PARTS OF ARTICLES**

- *In general, identifiable parts of articles are classified as such parts in their appropriate headings in the Nomenclature.*
- *However, **parts of general use** (as defined in **Note 2** to this Section) presented separately are not considered as parts of articles, but are classified in the headings of this Section appropriate to them. This would apply, for example, in the case of bolts specialised for central heating radiators or springs specialised for motor cars. The bolts would be classified in heading 73.18 (as bolts) and not in heading 73.22 (as parts of central heating radiators). **The springs would be classified in heading 73.20 (as springs) and not in heading 87.08 (as parts of motor vehicles).**”*

Section Notes supports Heading 7318?

1.

- Note 2 to Section XV specifically defines “*parts of general use*”!

2.

- “*Parts of general use*” defined to, *inter-alia*, **mean** articles of Heading 7318!

3.

- Irrespective of use, fasteners covered under Heading 7318 as “*Parts of general use*”!

4.

- Even Note 2 (b) to Section XVII excludes “*Parts of general use*”!

Section notes have overriding force!

“...Section Notes and Chapter Notes have an overriding force on the respective headings.”

- Saurashtra Chemicals [1986(23) ELT 283 (Tri.)
[Approved in 1997 (95) ELT 455 (SC)]

Specific heading to be preferred!

“The specific heading of classification has to be preferred over general heading.”

- Moorco (India) Ltd [1994 (74) ELT 5 (SC)]

WHAT WCO HSN GUIDE PROVIDES?

Section XVII – World custom Org. HSN Guide!

- **“(III) PARTS AND ACCESSORIES**

- *... The other chapters of this Section each provide for the classification of parts and accessories of the vehicles, aircraft or equipment concerned.*
- *It should, however, be noted that these headings apply only to those parts and accessories which comply with **all three** of the following conditions:*
 - *(a) They must **not be excluded by** the terms of **Note 2** to this Section ... **and***
 - *(b) They must be suitable for use solely or principally with the articles of Chapters 86 to 88 ... **And***
 - *(c) They must not be more specifically included elsewhere in the Nomenclature.”*

To summaries!

Sr.	Condition	Whether fulfilled?
a.	They must not be excluded by the terms of Note 2 to this Section	No [as Heading 7318 is excluded due to Note 2 (b) to Section XVII]
b.	They must be suitable for use solely or principally with the articles of Chapters 86 to 88	No [as goods covered under Heading 7318 are mandatorily to be treated as “parts of general use” vide Note 2 (a) to Section XV]
c.	They must not be more specifically included elsewhere in the Nomenclature	No (as screws are covered under Heading 7318)

What Apex Court has held!

*“Since these fall under the category of **excluded goods** under Chapter Notes, **even though they are used specifically** solely or principally with the armoured vehicles of Chapter Heading 8710, they are classifiable under Chapter Heading 8536.90 only“*

- Intel Design Systems (India) Pvt. Ltd. [2008 (223) ELT 135 (SC)]

SOLAR



[Back to Index](#)

Goods or services - Nature and terms of contract critical!

Great Eastern Shipping [2020 (32) GSTL 3 (SC)]*

Para 47/53

* Karnataka Sales Tax Act, 1957

CA Pritam Mahure and Associates

- **Merely rendering service by the servants** and crew to carry the goods **will not make it a service contract**. It **depends upon the nature of each contract**, and the **terms and conditions** agreed to. What is of relevance for our purpose is whether there is a transfer of right to use.
- ...there is **no super-check formula** to find out the nature of the contract. It depends upon the terms and conditions of each contract. Merely **use of specific words**, as mentioned above, is **not determinative**, but the real crux is to be seen as per relevant conditions as agreed to between the parties...

Back to Index

Correspondence is a contract!

KONE ELEVATOR
INDIA PVT. LTD.
2014 (304) E.L.T.
161 (S.C.)

Para 181/182

* Service Tax

- 181.... There is no formal contract in the present case for fabrication and erection of the steel structures required by the society. The agreement between the parties has to be ascertained from the correspondence between them. The correspondence may be briefly referred to.
- 182... Therefore, the above passage in the said judgment itself discloses that the contract itself had to be understood based on the correspondence as between the parties. There was no formal contract in any event

Apply substance over form!

**Nothern
Operating System**
[2022-TIOL-48-SC-
ST-LB]*

Para 47/48/ 51/ 52

* Service Tax judgment

- ... the nomenclature of any contract, or document, is not decisive of its nature. An **overall reading** of the document, and its effect, is to be seen by the courts.
[Titaghur Paper Mills Co. Ltd 1985 Supp SCC 280]
- This court has consistently applied one test: **substance over form**, ...

Goods – See from point of view of a common man and refer contract!

**Bharat Sanchar
Nigam Ltd**

[2006 (2) STR
161(SC)]

Para 48

* Service Tax

- What are the **“goods”** in a sales transaction, therefore, remains **primarily a matter of contract** and intention. The seller and such purchaser would have to be *ad idem* as to the subject matter of sale or purchase. The Court would have to arrive at the conclusion as to what the parties had intended when they entered into a particular transaction of sale, as being the subject matter of sale or purchase. In arriving at a conclusion the Court would have to **approach the matter from the point of view of a reasonable person** of average intelligence.

SCREWS/ KHARI



[Back to Index](#)

Classification – Sometimes technical terms relevant!

**Reliance Cellulose
Products**

[1997 (93) ELT 646
(SC)]

* Excise

- ... if in the fiscal statute, the article in question falls within the ambit of a **technical term** used under a particular entry, **then that article cannot be taken away from that entry** and placed under the residuary entry on the pretext that the article, even though it comes within the ambit of the technical term used in a particular entry, has acquired some other meaning in market parlance. For example, if a type of explosive (**RDX**) is known in the market as **Kala Sabun** by a section of the people who uses these explosives, the manufacturer or importer of these explosives **cannot** claim that the explosives must **be classified as soap** and not as explosive.”

Back

Classification – ‘Common Parlance test’ relevant!

D L Steels

[2022 (381) ELT
289 (SC)]

Para 12

- When a **word** is **not explicitly defined**, or there is ambiguity as to its meaning, it **must be interpreted** for the purpose of classification **in the popular sense**, which is the sense attributed to it by **those people who are conversant** with the subject matter that the statute is dealing with...

* Excise

Back

Classification – Expert opinion should not be ignored!

**Konkan Synthetic
Fibres**

[2012 (278) ELT 37
(SC)]

Para 9

- *It is a settled proposition in a fiscal or taxation law that while ascertaining the scope or expressions used in a particular entry, the **opinion of the expert** in the field of trade, who deals in those goods, **should not be ignored**, rather it should be given due importance...*

* Excise

Back

How consumer perceives is important than how product is marketed!

**Cannuaught Plaza
Restaurants (P) Ltd**

2012 (286) E.L.T.
321 (SC)

Para 34

* Excise

- *The manner in which a product may be **marketed** by a manufacturer, does **not** necessarily **play a decisive role** in affecting the commercial understanding of such a product. **What matters** is the way in which the **consumer perceives** the product at the end of the day notwithstanding marketing strategies... The true character of a product cannot be veiled behind a charade of terminology which is used to market a product. In other words, **mere semantics cannot change the nature** of a product in terms of how it is perceived by persons in the market, when the issue at hand is one of excise classification.*

[Back to Index](#)

Classification – ‘End use’ and ‘Market Parlance test’ relevant!

Thermax Ltd

[2022 (382) ELT
442 (SC)]

Para 21

* Excise

- The **end use** of MVAC is to produce Chilled Water. The use of heat as one of the sources in the air-conditioning system would not take away the primary or basic function of the MVAC, which is to cool and not heat water. The additional heating capability of the machine thus raises a peculiar dilemma, but then one can be guided by the **market parlance test** which shows that the machine is perceived and purchased only as a cooling device. ... The uncharacteristic capability of the **cooling machine** to **also produce hot water**, should **not** however deflect us and it would be appropriate to observe in this case that a chiller machine is attempting to masquerade as a **heat pump...**

Back

“HSN” – WCO Tariff can be referred!

Thermax Ltd

[2022 (382) ELT
442 (SC)]

Para 6

* Excise

- The **definition** of a product given **in** the **HSN** should **be given due weightage** in the classification of a product for the purpose of levying excise duty. This is because in the Statement of Objects and Reasons of the Bill leading to enactment of Central Excise Tariff Act, 1985, it was clearly stated that the pattern of **tariff classification is broadly based on** the system of classification derived from the International Convention on the Harmonised Commodity Description and Coding System (**Harmonised System**) with such contraction or modification thereto as are necessary...

Back

CONSIDERATION!



[Back to Index](#)

No consideration, No Service Tax!

EDELWEISS
FINANCIAL
SERVICES LTD.
[2023 (73) G.S.T.L.
4 (S.C.)]*

Para 7

* Service Tax

- *...**assessee had not received any consideration** while providing corporate guarantee to its group companies. **No effort was made** on behalf of the Revenue to assail the above finding or to demonstrate that issuance of corporate guarantee to group companies **without consideration would be a taxable service**. In these circumstances, in view of such conclusive finding of both forums, we see no reason to admit this case ...*

 Back to Index

Supply 'for' consideration!

**Bai Mamubai
Trust**
**[2019-TIOL-2158-
HC-MUM-GST]**

Para 77

* gst

- *"...it cannot be said that the Defendant's occupation pursuant to an Order of the Court is a contract involving a 'supply' for consideration. In the absence of reciprocal enforceable obligations, it would not be correct to characterise the Defendant's occupation of the Suit Premises against payment of royalty as a 'supply' for 'consideration' on which GST is payable by the Court Receiver.*
- *77. ... "Business" also includes the admission, for a consideration, of persons to any premises. But as discussed above, no positive act of admission into premises for a consideration can be said to have taken place where the plaintiff's allegation is that of illegal occupation. ...*

Consideration and Service – Nexus must!

Delhi
International
Airport [SC - CA
No. 8996/2019]*

Para 32

* Service Tax

- This court, in ***Bhayana Builders*** (supra), ruled that **to attract service tax** levy, a taxable **service has to be provided to a recipient**, by a service provider, **for a consideration** and in the absence of any **nexus** to any service rendered, an amount charged, or value of service or goods provided without a consideration, would not be a taxing incident.

[Back to Index](#)

Remittance is consideration!

**Northern
Operating System**
[2022-TIOL-48-SC-
ST-LB]*

Para 58

* Service Tax judgment

- The **mere payment in the form of remittances** or amounts, by whatever manner, either for the duration of the secondment, or per employee seconded, is **just one method** of reckoning if there is consideration.
- The other way of looking at the arrangement is the economic benefit derived by the assessee, which also secures specific jobs or assignments, from the overseas group companies... The **quid pro quo ... is implicit...**

Share of revenue of JV - Not a service!

Mormugao Port Trust

[2017 (48) STR 69
(Tri. Mum.)]

Para 2

- Service Tax
- Affirmed in 2018 (19) GSTL J118 (SC)

- *Having gone through the impugned judgment passed by the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) and the reasoning given, no interference of this Court is called for.*
- [Tribunal - “23. We are accordingly of the view that there is **no service** that has been rendered by the Appellant, much less the taxable service of renting of immovable property. The **money flow** to the Assessee from SWPL, under the nomenclature of Royalty, is **not a consideration** for rendition of any services but infact represents the Appellant’s **share of revenue** arising out **of the Joint Venture** being carried on by the Assessee and SWPL”].

[Back to Index](#)

Consideration can be a right, interest, profit or benefit!

Tata Motors Ltd
[2019 (25) GSTL
481 (SC)]*

Para 61

* VAT

- *...In ... Fiat India Private Limited, (2012) 9 SCC 332, this Court observed that **consideration means something which is of value** in the eye of the law. In other words, it may consist either in some **right, interest, profit or benefit** accruing to one party, or some forbearance, detriment, loss or responsibility, given, suffered or undertaken by the other.*

Credit Note – Can be a consideration!

Tata Motors Ltd
[SC - CA No.
1822/2007]*

Para 48/ 70

* VAT

- ... we hold that the amount shown in the account of the dealer in the form of a **credit note is** nothing but **a price received for a sale of a spare part** by the dealer which is from his stock and which belongs to him.
- ...a **credit note** issued by a manufacturer to the dealer, in the situations explained above, **is a valuable consideration** within the meaning of the definition of sale and hence, **exigible to sales tax ...**

 Back to Index

DISCOUNTS!



[Back to Index](#)

Value – Actual / final/ eventual price is relevant!

Southern Motors

[2017 (358) ELT 3
(SC)]

Para 26/ 37

* Karnataka VAT

- Understandably, the taxable turnover is the summation of the **actual sale/purchase price** exigible to tax under the Act and the Rules. Depending on the eventualities as comprehended in Section 30, **credit and debit notes** are issued, as a consequence whereof, the tax liability is **reduced or enhanced** correspondingly ... The tax liability, to reiterate would be contingent on the sale/purchase price in the **eventual** sale/purchase price... It is too trite to state that neither an assessee is liable to pay tax in excess of what is due in law nor is the revenue authorized to exact the same ... requirement of reference of the discount in the tax invoice or bill of sale to qualify it for deduction has to be construed in relation to the transaction resulting in the **final sale/purchase price** and not limited to the original sale sans the trade discount.

[Back to Index](#)

Post-supply discount – Deductible, subject to proof!

**Southern
Motors**

[2017 (358) ELT 3
(SC)]

Para 28

* Karnataka VAT

- The actual quantification of the **trade discount**, depending on the nature of the trade and the related stipulations in any contract with regard thereto, may be **deferred** till the happening of a contemplated event... That by itself, subject to proof of such regular **trade practice** and the **contract/agreement** entered into between the parties, would not render the trade discount otherwise legal and acceptable, either non est or fictitious for evading tax liability...Perceptionally, if taxable turnover is to be comprised of sale/purchase price, it is **beyond one's comprehension as to why** the **trade discount should be disallowed, subject to the proof** thereof...

Back to Index

Post-supply discount – Levying tax thereon is un-authorized!

**Southern
Motors**

[2017 (358) ELT 3
(SC)]

Para 36

* Karnataka VAT

- *To insist on the quantification of trade discount for deduction at the time of sale itself, by incorporating the same in the tax invoice/bill of sale, would be to demand the impossible for all practical purposes and thus would be ill-logical... To reiterate, trade discount though an admitted phenomenon in commerce, the computation thereof may depend on various factors ... To deny the benefit of deduction only on the ground of omission to reflect the trade discount though actually granted in future, in the tax invoice/bill of sale at the time of the original transaction would be to ignore the contemporaneous actuality and be unrealistic... This may herald as well the possible unauthorised taxation ...*

Value – Discount or rebate is deductible!

**Universal
Cylinders Ltd**
[2018 (10) GSTL
528 (SC)]

Para 15

- ...a bare reading of Section 2(39) of the Rajasthan Sales Tax Act, which defines **“sale price”** clearly indicates that it is the **price which is either paid or payable** to a dealer as consideration for the sale. The definition itself makes it clear that any sum by way of any **discount or rebate** according to the practice normally prevailing in the trade **shall be deducted** and shall not be included in the sale price. The definition of ‘turnover’ means the aggregate amount received or receivable by a dealer.

Value – Discount or rebate is deductible!

**Maya
Appliances Pvt
Ltd [2018 (10)
GSTL 6 (SC)]**

Para 12

* Karnataka VAT

- *Taxable turnover is arrived at after making **permissible deductions** from the total turnover. Among them are “all amounts allowed as **discounts**.”*
- *Above all, it must be remembered that taxable turnover is turnover net of deductions. An trade discounts are allowable as permissible deductions.*

Discount – Are deductible!

**Bombay Tyres
International
Pvt Ltd**

[1984 (17) ELT
329 (SC)]

Para 1

* Excise

- **Trade Discounts.** - Discounts allowed in the Trade (by whatever name such discount is described) **should be allowed to be deducted** from the sale price having regard to the nature of the goods, **if established under agreements or under terms of sale or by established practice**, the allowance and the nature of the discount being known **at or prior to the removal** of the goods. Such Trade Discounts shall **not be disallowed only because** they are **not payable at the time of each invoice or deducted from the invoice price.**

'Consideration' - Who pays is irrelevant!

Tata Motors Ltd
[SC - CA No.
1822/2007]*

Para 65/48

* VAT

- ...The person **who pays** the valuable consideration in a sale transaction **is irrelevant** so long as it is paid.
- 48... The nature of consideration in the form of a **credit note is also monetary in nature.**

Refundable deposits – Documents verification critical!

Adani Gas Ltd.
[2020 (40) GSTL
145 (S.C.)]*

Para 37

* Service Tax

CA Pritam Mahure and Associates

- ...it is evident that the **percentage of funds refunded varies** from customer to customer, while the **remaining amount is retained** by the respondent. In any case, as regards the domestic customers, **no deposit receipts have been provided** and instead, the respondent has relied on the tabulation of the refund of deposit to industrial consumers to support their contention. Thus, the argument of the respondent that these gas connection charges collected from industrial, commercial and domestic consumers constitute a refundable security deposit is rejected.

EXEMPTION!



[Back to Index](#)

Exemption Notification – To be interpreted strictly!

Dilip Kumar & Co.

[2018 (361) ELT
577 (SC)]

Para 66

*Constitution Bench

- “66. To sum up, we answer the reference holding as under :
- 66.1 **Exemption notification should be interpreted strictly**; the burden of proving applicability would be on the assessee to show that his case comes within the parameters of the exemption clause or exemption notification.
- 66.2 When there is **ambiguity** in exemption notification which is subject to strict interpretation, the benefit of such ambiguity cannot be claimed by the subject/assessee and it must be interpreted **in favour of the Revenue...**

[Back to Index](#)

Exemption is an exception!

Empire Industries
Ltd
[1985 (20) ELT 179
(SC)

Para 47

- *A tax payer subject is entitled only to such benefit as is granted by the legislature. Taxation under the Act is the rule and benefit and **exemption, the exception.***

* Excise

 Back to Index

Notification – Has effect as if part of statute!

Orient Paper Mills

1997 (96) ELT 15
(SC)*

Para 2

- *...in Orient Weaving Mills (P) Ltd. & Anr. v. Union of India & Ors. - 1978 (2) E.L.T. (J 311) (S.C.) = AIR 1963 SC 98, ... it was held that the exemption granted by an **exemption notification has effect as if enacted as a part of the statute.***

* Excise

Notification – Read as a whole!

Arcelor Mittal
Nippon Steel India
Ltd

[2022 (379) ELT
418 (SC)

Para 14.2

* Gujarat Sales Tax

- *It is settled law that the **notification has to be read as a whole**. If any of the conditions laid down in the notification is not fulfilled, the party is not entitled to the benefit of that notification. An exception and/or an **exempting** provision in a taxing statute **should be construed strictly** and it is not open to the Court to ignore the conditions prescribed in industrial policy and the exemption notifications.*

 Back to Index

Exemption Notification – To be construed strictly as well as reasonably!

HMM Ltd

1996 (87) ELT 593
(SC)*

Para 14

- *It is true that the **notification** provides for an **exemption** and has to be **strictly construed** but it is equally well-settled that the exemption notifications, like any other statutory provision, has to be **construed reasonably** having due regard to the language employed. I*

* Excise

 Back to Index

Exemption Notification – Are meant to be implemented!

**Swadeshi Polytex
Ltd**

1989 (44) ELT 794
(SC)*

Para 20

* Excise

- *It is true that when in a fiscal provision, if benefit of exemption is to be considered, this should be **strictly considered**. But the strictness of the construction of exemption notification does not mean that the full effect to the exemption notification should not be given by any circuitous process of interpretation. After all, exemption notifications are **meant to be implemented** ...*

Exemption– Integral connection vs indirect connection!

Mother Superior Adoration Convent

2021 (376) ELT 242 (SC)*

Para 12

* Kerala Building Tax Act

- Take a case where the neighbouring **building to the convent is let out on rent** to any member of the public, and the rent is then **utilised only for core religious activity**. Can it be said that the letting out at market rent would be connected with religious activity because the rental that is received is ploughed back only into religious activity? Letting out a building for a commercial purpose would lose any rational connection with religious activity. The **indirect connection** with religious activity being the profits which are ploughed back into religious activity would obviously not suffice to exempt such a building. **But if** on the other hand, **nuns are living** in a neighbouring building to a convent only so that they may receive religious instruction there, **or if students are living** in a hostel close to the school or college in which they are imparted instruction, it is obvious that the **purpose** of such residence is **not to earn profit but residence** that is **integrally connected** with religious or educational activity.

[Back to Index](#)

Exemption – Beneficial vs general!

**Mother Superior
Adoration
Convent**

2021 (376) ELT 242
(SC)*

Para 24

* Kerala Building Tax Act

- ...it is obvious that the **beneficial purpose of the exemption** contained in Section 3(1)(b) **must be given full effect to**, the line of authority being applicable to the facts of these cases being the line of authority which deals with **beneficial exemptions as opposed to exemptions generally** in tax statutes. This being the case, a literal formalistic interpretation of the statute at hand is to be eschewed. We must first ask ourselves what is the **object sought to be achieved** by the provision, and construe the statute in accord with such object. And on the assumption that any ambiguity arises in such construction, **such ambiguity must be in favour of that which is exempted.**

[Back to Index](#)

'Eligibility' clause to be strictly construed but 'conditions' should be liberally construed!

Compack Pvt Ltd *

2005 (189) ELT 3
(SC)

Para 12

* Excise

- ...whereas the **eligibility clause** in relation to an exemption notification is given **strict meaning** where for the notification has to be interpreted in terms of its language, once an assessee satisfies the eligibility clause, the exemption clause therein may be construed literally. An eligibility criteria, therefore, deserves a strict construction, although construction of a **condition thereof** may be given a **liberal meaning**. [See *Tata Iron & Steel Co. Ltd. ...* (2005 (4) SCC 272.).]

'Eligibility' clause to be strictly construed first and then liberally!

**IVRCL Infra. &
Projects Ltd.**

2015 (319) ELT 194
(SC)

Para 4

- ... in *G.P. Ceramics Private Limited v. Commissioner, Trade Tax, Uttar Pradesh - (2009) 2 SCC 90*, this Court held : “29. It is now a well-established principle of law that whereas **eligibility criteria** laid down in an exemption notification are required to be **construed strictly, once** it is found that the applicant **satisfies the same**, the **exemption notification** should be **construed liberally**. [See *CTT v. DSM Group of Industries [(2005) 1 SCC 657] (SCC para 26)*; *TISCO v. State of Jharkhand [(2005) 4 SCC 272]* ...

'Road' includes parking bays, rest room etc

**GMR Projects Pvt
Ltd ***
2021 (44) GSTL
110 (Tri. - Bang)

Para 6

* Affirmed in 2022 (67)
GSTL 5 (SC)

- *...we hold that construction like toll plaza, cattle/pedestrian crossing facilities, parking bay for buses/trucks, rest room for staff and common public at large, etc. are also part of the road ...*

[Back to Index](#)

'Predominant use' relevant and not 'Optional use'!

BPL Ltd
2015 (319) ELT 556
(SC)

Para 16

* Affirmed in 2015 (324) ELT A79 (SC)

- ...defibrillator manufactured by the appellant is **not implantable internally** in the human body. The only justification given by the appellant is that at the time of carrying out the open heart surgery same device can be used to deliver electrical shock. However, it is accepted that to give the electrical shock paddles are needed, which is sold by the appellant only as an accessory... During the arguments it was conceded that **99 per cent sale** of these defibrillators **were without paddles** which means that **predominantly** the goods are **sold for external use only**. ...simply because it can be used internally as well but not without the paddles and paddle is optional accessory, it is **difficult to hold that conditions** contained **in the exemption Notifications are satisfied...**

[Back to Index](#)

CIRCULARS!



[Back to Index](#)

Circulars – Binding but facts to be checked!

**COASTAL
CONTAINER
TRANSPORTERS
ASSOCIATION**

[2019 (22) GSTL
481 (SC)]*

Para 18

* Service Tax

CA Pritam Mahure and Associates

- *It is true that circulars issued by the C.B.E. & C. are **binding on the authorities, but** at the same time, such circulars are **applicable or not**, is a matter which is to be considered with reference to **facts** of each case*

Back to Index

Circulars – Not to be adverse to assessee!

**J K Lakshmi
Cement Ltd**
[2018 (14) GSTL
497 (SC)]

Para 25

* CST Act, 1956

CA Pritam Mahure and Associates

- *Circulars are binding on the authorities administering the enactment but cannot alter the provision of the enactment, etc. to the detriment of the assessee. Needless to emphasise that a **circular** should **not be adverse** and cause prejudice to the assessee.*

Circular – May not apply subsequently after amendment!

Ultra Tech Cement
Ltd.

[2018 (9) GSTL 337
(S.C.)]*

Para 7

* Central Excise

CA Pritam Mahure and Associates

- ...the Circular relates to the **unamended regime**. Therefore, it cannot be applied after amendment in the definition of 'input service' which brought about a total change...It is this **amendment** which **has made the entire difference**. That aspect is not dealt with in the said Board's circular, nor it could be.

WHAT YOU NEED!

Books!

1. Principles of Statutory
Interpretation by G P Singh (Legend)

[\[https://amzn.eu/d/5AuFdNG\]](https://amzn.eu/d/5AuFdNG)

2. GST & Indirect Taxes Demystified V.
Raghuraman Sir

<https://amzn.eu/d/0Bl32fT>

3. Law of GST by Adv. Rajesh Kumar ji
Law of GST

<https://amzn.eu/d/giJYcVY>

4. GST Ready Reckoner by V S Datey
Sir Taxmann's GST Ready Reckoner

[\[https://amzn.eu/d/dNPxrUu\]](https://amzn.eu/d/dNPxrUu)

5. GST Acts | Pocket (Small Size)

<https://amzn.eu/d/4GkUV98>

6. The Constitution Of India - P M
Bakshi <https://amzn.eu/d/64m2TBt>

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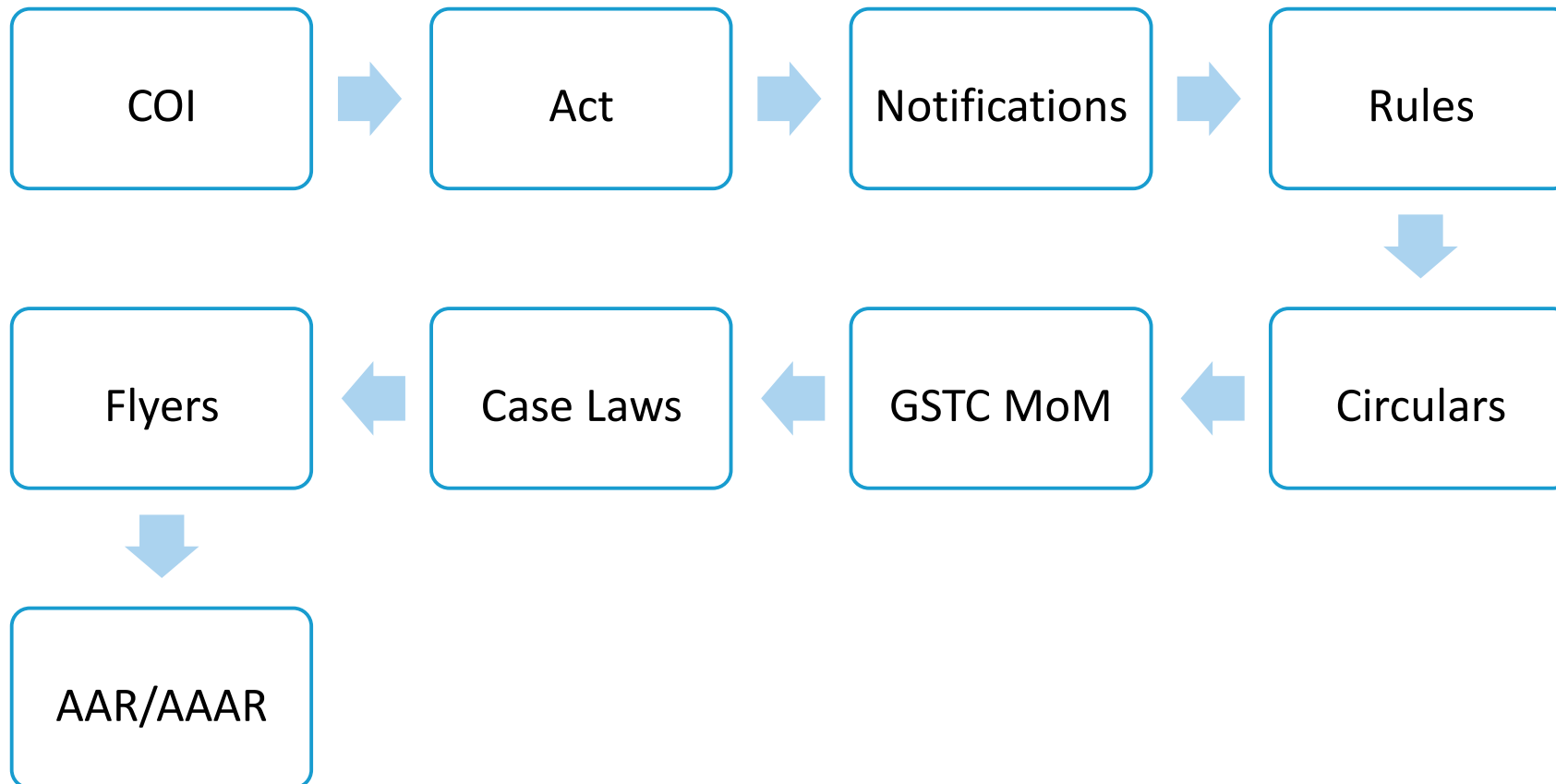
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TMI/VIL and others

Research!



Whats the SCN/Order!

Facts

- Transaction
- Agreement/ PO
- Tender
- Email
- Invoices
- Description/ Narration in Accounts

Law

- Act
- Notification
- Circular
- Case Laws

If not able to
join
WhatsApp

WhatsApp
message us
on 90988-
90333 or
9920644648 –
and we will
add in group



Scan or upload this QR code using the WhatsApp camera to join this group

If not able to join WhatsApp

WhatsApp message us on 90988-90333 or
9920644648 – and we will add in group

Thank you!

CA Pritam Mahure and Associates

Happy to Discuss

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E-books on GST

E-books on How to be Future Proof

Smile please 😊

