

















ASCO'S
SERVICE TAX COUNSELLOR
(AN INHOUSE NEWSLETTER ON INDIRECT TAXES)
(FOR PRIVATE CIRCULATION)

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The Editor's Desk



Dear Readers,

In a move to reduce the pendency of cases, the Central Board of Excise and Customs (CBEC) has decided to allocate those pending with Principal Chief Commissioners to Commissioner rank officers within the department.

In order to clear the pendency of cases, as on June 30, 2017, before the Commissioners of Central Excise and Service Tax (Appeals), the CBEC shall redistribute the cases pending in the jurisdiction of a Principal Chief Commissioner/ Chief Commissioner of Central Excise and Service Tax, among other Commissioner rank officers posted in that jurisdiction. According to available data, 14,706 cases in central excise involving an amount of Rs 3,116 crore were pending before the Commissioner (Appeals) as of January 2017. Pending service tax cases numbered 18,681, involving an amount of Rs 6,563 crore.

It is feared that Government may miss revenue collection target for 2017-18 because of disruption caused by GST. Customs has done well but excise and service tax collection may suffer because of slow down and increased refund claims.

Talking about GST perspective, the 23rd meeting of the GST Council is scheduled to be convened on 10th November 2017 at Guwahati, Assam. The Council is expected to look at the issue of rate revision afresh. There should be no ad hocism in rate revision. Any revision may be carried out keeping in view that there is no blockage of input tax credit or the creation of an inverted duty structure in which input is higher than the finished product. Further, changes in tax rates will be considered after a period of at least three months, allowing them to settle in first.

Date: 30.10.2017

DR. SANJIV AGARWAL



GST CORNER

GIST OF RECOMMENDATIONS MADE BY THE GST COUNCIL IN ITS 22ND MEETING ON 06.10.2017

COMMON FACILITATION MEASURES

- TDS/TCS provisions deferred till 31.03.2018.
- The e-way bill system shall be introduced from 01.01.2018 and shall be rolled out nationwide with effect from 01.04.2018

NO MORE MANDATORY REGISTRATION FOR INTER-STATE TAXABLE SERVICES

- A SERVICE PROVIDER whose aggregate turnover does not exceeds INR 20 lacs/10lacs making inter-state taxable supplies of services not required get registered.

RELIEF IN RETURN FILING

- The taxpayers, with annual aggregate turnover up to Rs. 1.5 crores, shall be required
 - to file quarterly returns in FORM GSTR-1,2 & 3 and
 - pay taxes only on a quarterly basis, starting from the Third Quarter of this Financial Year i.e. October-December, 2017 onwards
 - But all taxpayers will be required to file FORM GSTR-3B on a monthly basis till December, 2017 and to file FORM GSTR-1, 2 & 3 for the months of July, August and September, 2017.
 - Registered buyers allowed to avail ITC on monthly basis
- The last date for filing the return in FORM GSTR-6 by an Input Service Distributor(ISD) for the months of July, August and September, 2017 extended to 15.11.2017.

<i>Period covered</i>	<i>Basis</i>
July-September, 2017	Monthly
October-December, 2017	Quarterly

NO REVERSE CHARGE FOR DEALING TO UNREGISTERED PERSONS

- The reverse charge mechanism under sub-section (4) of section 9 of the CGST Act, 2017 and under sub-section (4) of section 5 of the IGST Act, 2017 i.e. taxable supply received from unregistered person, shall be suspended till 31.03.2018.
- The services provided by a GTA to an unregistered person shall be exempted from GST.

PAYMENT OF GST ON ADVANCES

- Taxpayers, having annual aggregate turnover up to Rs. 1.5 crores, shall not be required to pay GST at the time of receipt of advances on account of supply of goods only. The GST on such supplies shall be payable only when the supply of goods is made.

FOR COMPOSITION SCHEME

- The threshold of annual aggregate turnover for the composition scheme shall be
 - increased to Rs. 1 crore from Rs. 75 lacs.
 - for special category States, except Jammu & Kashmir and Uttarakhand, increased to Rs. 75 lacs



from Rs. 50 lacs.

- The facility of composition scheme under the increased threshold can be availed by both migrated and new taxpayers up to 31.03.2018.
- New entrants shall file GSTR-4 only for that portion of the quarter from when the scheme becomes operational and shall file returns as a normal taxpayer for the preceding tax period.
- Taxpayers who are, otherwise, eligible for availing the composition scheme and are providing any exempt service, shall be, as against erstwhile, eligible for the composition scheme.
- The last date for filing the return in FORM GSTR-4 by a taxpayer under composition scheme for the quarter July-September, 2017 shall be extended to 15.11.2017.

EXPORTS

- Refund of IGST paid on supplies of SEZ and of inputs taxes on exports under Bond/LUT, shall be processed 18.10.2017 onwards.
- Deemed Export-
- No tax on duty free scrips i.e. the GST on sale-purchase of these scrips is being reduced from 5%-0%
- Exporters exempted from furnishing Bond and Bank Guarantee when they clear goods for export
- E-wallet for the payment of IGST, GST etc shall be available from 01.04.2018
- Merchant exporters need to pay 0.1% tax on domestic procurement of goods.

IMPORTS

- Exemption from IGST on imports of medicines supplied free by international agencies like UNICEF, WHO, Red Cross, etc

SPECIFIC RATES FOR VEHICLES

- Leasing of vehicles purchased and leased prior to 1.7.2017, shall be taxed at 65% of the applicable GST + Cess rate. This reduced rate would be applicable for a period of 3 years with effect from 1st July 2017
- The vehicles covered by the above leases (i.e. leases of vehicles purchased and leased prior to 1.7.2017), when disposed off/ sold shall also be taxed at 65% of the applicable GST + Cess rate. This reduced rate would be applicable for a period of 3 years with effect from 1st July 2017
- Sale/supply of vehicles by a registered person, who had procured the vehicle prior to 1st July 2017 and has not availed input tax credit of central excise duty, VAT or any other taxes paid on such vehicles, would be taxed at 65% of the applicable GST + Cess rate. This reduced rate would be applicable for a period of 3 years with effect from 1st July 2017.
- Sale by way of auction etc. of used vehicles, seized and confiscated goods, scrap etc by Central Government, State Government, Union Territory or a local authority, to any person, to be subjected to GST under reverse charge under section 9 (3) of the CGST Act.

RATE CHANGES

1) GST @5%

- Job work services in relation to all products falling in Chapter 71 such as Natural or Cultured Pearls, Precious or Semi-Precious Stones, Imitation Jewellery; Coin etc.
- Job work services in relation to food and food products falling under Chapters 1 to 22 of the HS Code (except packing of processed milk into packets)
- Job work services in relation to products falling under Chapters 23 of the HS Code (i.e. Residual and waste from the food industries: prepared animal fodder) except dog and cat food put up for retail sale (CTH 23091000)



- Job work in relation to manufacture of clay bricks falling under CTH 69010010
- Services by way of printing on job work basis or on goods belonging to others in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @ 5% or Nil (such as stamp paper sold by government treasuries or authorised vendor, postal items, news print in rolls or sheets, kites, Cheques, printed books, News papers, brochures etc.) [Heading 9988]
- Transport of passengers by motor cab/ renting of motor cab (shall be extended to any motor vehicle) [No ITC]
- Works contract services involving predominantly earth works (that is, constituting more than 75% of the value of the works contract) supplied to Central Government, State Governments, Local Authority, Governmental Authority or Government Entity
- Transportation of natural gas through pipeline [No ITC]

2) GST @12%

- Job work in relation to manufacture of umbrella
- Services by way of printing on job work basis or on goods belonging to others in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @ 12% (Such as uncoated paper and paper board, Uncoated kraft paper, other uncoated paper, Greaseproof paper, Glassine papers, Cartons, Calenders etc. [Heading 9988]
- Services by way of printing in relation to printing of all goods falling under Chapter 48 or 49, which attract GST @ 5% or Nil, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer [Heading 9989]
- Services by way of printing of all goods falling under Chapter 48 or 49 which attract GST @12%, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer
- Transport of passengers by motor cab/ renting of motor cab (shall be extended to any motor vehicle) [FULL ITC]
- works contract services in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles.
- Transportation of natural gas through pipeline [FULL ITC]

3) GST @ 18%

- Services by way of printing on job work basis or on goods belonging to others in relation to printing of goods falling under Chapter 48 or 49, other than those covered by (6) and (7) above (such as towel or nakin stock, toilet and facial tissue stock, Carbon Paper etc.), [Heading 9988]
- Services by way of printing of all goods falling under Chapter 48 or 49 which attract GST @18% or above, where only content is supplied by the publisher and the physical inputs including paper used for printing belong to the printer

EXEMPTION NOTIFICATION

Following services shall be added:

- Supply of service or goods by a Government Entity to Central Government, State Government, Union Territory, Local Authority or any person specified by them against consideration received from them in the form of grants



SERVICE TAX

GOVERNMENT MAY MISS FY18 REVENUE COLLECTION TARGET: OFFICIAL

The indirect revenue collection by the Government may fall short of the target this fiscal due to disruption caused by the GST rollout. For the year ending March 2018, the Government had budgeted Rs 9.68 trillion collection from customs and GST. However, the official of the Central Board of Excise and Customs (CBEC) made it clear that there is no plan to revise the revenue collection target for the year. The CBEC functions under the revenue department of the Ministry of Finance.

The revenue collection target from customs and GST, which put together is Rs 9.68 trillion for the current fiscal, seems difficult for the department (to achieve) at the moment, keeping in view the recent GST rollout," Vanaja N Sarna, chairperson, CBEC told here. She was talking on the sidelines of Half Marathon organised by the customs department.

Union Finance Minister Arun Jaitley attended the event. GST was rolled out on July 1. However, Sarna said the government has made it clear that it has no plans to revise the target. Rather, it will wait for the GST rollout to settle down over the next five to six months. Moreover, the department will not penalise traders for any default on tax payment at the moment. Customs has done well but "we have to wait till the GST rollout settles down. In reply to a query, Sarna said close to Rs 200 crore has been disbursed by the department in the form of refunds to exporters so far.

Right now, she said, the department wants to be a facilitator for the GST implementation. It is not our job to penalise traders at the moment. This is despite the fact that our intelligence officials are constantly keeping a close watch on the entire development (related to GST)," she said.

(SOURCE: ECONOMIC TIMES DATED 30.10.2017)

CBEC TO REDISTRIBUTE CASES TO CLEAR APPEALS BACKLOG

In a move to reduce the pendency of cases, the Central Board of Excise and Customs (CBEC) has decided to allocate those pending with Principal Chief Commissioners to Commissioner rank officers within the department, an official statement said on Tuesday.

In order to clear the pendency of cases, as on June 30, 2017, before the Commissioners of Central Excise and Service Tax (Appeals), the CBEC will redistribute the cases pending in the jurisdiction of a Principal Chief Commissioner/ Chief Commissioner of Central Excise and Service Tax, among other Commissioner rank officers posted in that jurisdiction.

According to available data, 14,706 cases in central excise involving an amount of Rs 3,116 crore were pending before the Commissioner (Appeals) as of January 2017. Pending service tax cases numbered 18,681, involving an amount of Rs 6,563 crore.

(SOURCE: BUSINESS STANDARD DATED 17.10.2017)

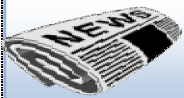


CBEC MOVES TO REDUCE PENDENCY OF APPEALS

To reduce pendency of litigation, the CBEC has decided to allocate cases pending with Principal Chief Commissioners to Commissioner rank officers within the department. As of January 2017, as many as 14,706 cases relating to central excise involving an amount of Rs 3,116 crore were pending before Commissioner (Appeals).

Beside, 18,681 service tax cases involving Rs 6,563 crore were locked up before Commissioner. "In order to clear the pendency of cases as on June 30, 2017 before the Commissioners of Central Excise and Service Tax (Appeals), the CBEC will redistribute the cases pending in the jurisdiction of a Principal Chief Commissioner/Chief Commissioner of Central Excise and Service Tax, among other Commissioner rank officers posted in that jurisdiction," the finance ministry said in a statement.

(SOURCE: INDIA TODAY DATED 17.10.2017)



GOODS AND SERVICE TAX UPDATE

"OUR EXCLUSIVE NEWS LETTER ON GOODS AND SERVICE TAX, 'GST COUNSELLOR' WHICH WAS LAUNCHED IN JULY 2015 IS NOW RELEASED ON 1ST, 11TH AND 21ST OF EVERY MONTH"

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CASE STUDIES

Port Services

In *Chennai Port Trust v. Commissioner of Service Tax, Chennai [2017] 85 taxmann.com 284 (CESTAT, Chennai)*, it was held that the assessee was registered under the category of port service and was paying service tax under that head. It received terminal handling charges (THC) from Railways for providing fourteen services to it, which included collection of freight, remittance of freight and other charges. But it did not pay service tax on said charges. The department held that the terminal handling charges received by the assessee from Railways would be subject to service tax under business auxiliary services. He confirmed the demand of service tax along with interest. The assessee filed an appeal in the Tribunal. The Tribunal held that the services would be taxable as business auxiliary services only if such services were provided on behalf of the client. In the above case, the assessee could not collect freight from the customers unless authorized by the Railways. Therefore, the demand of service tax under business auxiliary service was correct and proper.



GOVERNMENT'S INK

Circular 208/6/2017-Service Tax dated 17.10.2017

F. No 137/13/2017-Service Tax

Subject: Reassignment of cases pending as on 30-6-2017 with the Commissioner of Central Excise and Service Tax (Appeals)

I am directed to draw your attention to the Honourable Prime Minister's address to the invitees of the recently concluded Rajaswa Gyan Sangam, wherein he had urged the department to eliminate the huge pendency in litigation. As part of the drive to reduce this huge pendency, the Board has taken various measures. One such measure relates to the reduction of pendency at the level of Commissioner (Appeals) by redistributing the cases pending as on 30-6-2017 at this level. The intention is to redistribute the appeals pending as on 30-6-2017 in the jurisdiction of a Zone (with the Commissioners of Central Excise and Service Tax (Appeals)), among all other officers of the rank of Commissioner (including the Principal Additional Director General/ Additional Director General posted in a Directorate as well as Principal Commissioners of Central Excise and Service Tax / Commissioners of Central Excise and Service Tax , Commissioners of Central Excise and Service Tax (Audit) and Commissioners of Central Excise and Service Tax (Appeals)) posted in that jurisdiction. This circular elaborates the legal background and administrative steps which will ensure the success of this measure.

2.0 Legal

2.1 Board has issued notification 26/2017-Central Excise (NT) dated 17th October 2017.

2.2 Notification 26/2017-Central Excise (NT) seeks to:-

2.2.1 Appoint officers of the rank of Principal Additional Director General/ Additional Director General posted in the territorial jurisdiction of a Principal Chief Commissioner or Chief Commissioner, as a Central Excise officer.

2.2.2 Vest all such officers with all powers under the Central Excise Act, 1944 and the rules made thereunder and the Finance Act, 1994 and the rules made thereunder.

2.2.3 Assign the jurisdiction of the Principal Chief Commissioner or Chief Commissioner, as specified in notification 13/2017-Central Excise (NT) dated 9-6-2017 to all such officers. (It may be recalled that Principal Commissioners of Central Excise and Service Tax /Commissioners of Central Excise and Service Tax, Commissioners of Central Excise and Service Tax (Audit) and Commissioners of Central Excise and Service Tax (Appeals) have already been appointed as Central Excise officers vide notification 12/2017-Central Excise (NT) dated 9-6-2017, and have been assigned specific jurisdictions vide notification 13/2017-Central Excise (NT) dated 9-6-2017. Hence for officers of these ranks and designations, there is a need to only assign the larger territorial jurisdiction of the Principal Chief Commissioner or Chief Commissioner).

2.2.4 Limit the above appointment and vesting for the purpose of passing Orders in Appeal with respect to appeals under section 35 of the Central Excise Act, 1944 and section 85 of the Finance Act, 1994 which have been filed on or before 30-6-2017 with the Commissioner of Central Excise and Service Tax (Appeals).



2.4 It should be noted that under section 174(2) of the Central Goods and Services Tax Act, 2017, the part repeal of the Central Excise Act, 1944 and the repeal of the Finance Act, 1994 shall not, inter alia, affect any adjudication or legal proceedings in respect of any duty, tax, surcharge, fine, penalty, interest as are due or may become due in respect of any offence or violation committed against the provisions of the repealed Acts and such proceedings may be instituted, continued or enforced.

3.0 Administrative

3.1 At the level of Principal Chief Commissioner/ Chief Commissioner of Central Excise and Service Tax

3.1.1 The Principal Chief Commissioner/Chief Commissioner is responsible for formulating the proposals for reallocation of the appeals pending with the Commissioners (Appeal) in his jurisdiction so as to eliminate the pendency of appeals by 31-3-2018. In order to ensure consistency, the following guidelines should be scrupulously followed so that there is no room for complaints from any quarter, on any ground.

3.1.2 He must ensure that the redistribution proposed is judicious, fair and balanced. The staff strength and the relative workloads should not be ignored. Nor should the principles of natural justice be ignored. A Principal Commissioner of Central Excise and Service Tax or Commissioner of Central Excise and Service Tax who has reviewed an Order-in-Original or who is in the existing Review Committee (i.e. Office Order 3/2017- Cus dated 13/7/2017 issued from F. No. 390/Review/49/2017-JC refers) cannot obviously be asked to decide the appeal filed against such an Order-in-Original.

3.1.3 At least 50% of the cases pending as on 30-6-2017 with the officer holding charge of the post of Commissioner (Appeals), whether as a regular charge or as an additional charge, should be disposed of by him. This percentage can be higher depending on local circumstances.

3.1.4 It is only the remaining appeals which have to be redistributed. Proposals for redistribution should be done in such a manner so that officers who are relatively familiar with the relevant law are assigned cases. In particular officers without a background knowledge of service tax law should not be assigned service tax cases.

3.1.5 In no event should the assessee be put to inconvenience by creating situations where they have to travel to other towns and cities to attend hearings. Similar cases or cases involving the same issue should be proposed to be allotted to the same officer, in order to have consistency.

3.1.6 Since reduction in pendency is to be addressed on a war footing, arrangements must also be made for adequate support staff and administrative arrangements so as to facilitate the disposal of appeals by the officers to whom cases are eventually assigned.

3.1.7 The draft Annexure which will indicate the particulars of the appeals and the officer to whom it is being proposed to be assigned (format indicated in the Annexure to this circular) will have to be sent by email to commr.st-cbec@nic.in. The covering letter should be signed by the Chief Commissioner and should invariably state that the guidelines in this circular have been strictly adhered to and there is no deviation. All pages of the Annexure should be attested by an officer in the Chief Commissioner's office and sent as a PDF file. The font should be Times New Roman 10. It should neither be faxed nor posted. The details of the appeals and the officers to whom it is proposed to be allotted should be checked carefully so as to avoid the need to issue corrigenda, which will only slow down the process of disposal. In case of any difficulty in mailing large attachments, the mail may be sent to toashishstwing@gmail.com.



3.1.8 A scanned copy of the formal order, along with the Annexure, will be sent by the Board by email.

3.1.9 The proposals for reallocation of cases should be sent by 27-10-2017 and shifting of records should be completed within a week of the issue of the Board's order.

3.2 At the level of Commissioner of Central Excise and Service Tax (Appeals)

3.2.1 The disposal of cases should be effective disposal. A serious view will be taken in the event of mechanical remanding or hasty dismissal for nonappearance or ex parte orders, or a mechanical upholding of the order-in-original, merely in order to achieve disposal.

3.2.2 In case opportunities for personal hearing have already been granted before the reassignment of the cases, these should be factored in when examining requests for adjournment.

3.3 At the level of Principal Commissioner of Central Excise and Service Tax /Commissioner of Central Excise and Service Tax

3.3.1 The Orders-in Appeal pertaining to a Commissionerate, will continue to be examined for legality and propriety by the existing Review Committee of Commissioners (Office Order 3/2017- Cus dated 13/7/2017 refers) or a new Review Committee (constituted as a result of the redistribution of cases), as the case may be.

3.3.2 All possible assistance should also be extended in terms of adequate support staff and administrative arrangements so as to facilitate the disposal of appeals by the officers to whom cases are reassigned.

3.4 Reporting system

3.4.1 Data regarding cases should be kept ready so that it can be entered in the TDOTS (Tax Disputes Online Tracking System) as and when the security audit in this regard is completed. In this context Directorate of Legal Affairs letter-F.No 1080/57/DLA/Tech/TDOTS/2016 dated 26-9-2017 also refers.

3.5 Publicity

3.5.1 Once appeals are reallocated by the Board, apart from taking care to inform assesses through letters, emails and telephonic calls, Trade/Public Notices should be issued informing assesses about the changed arrangements. The details of reallocation should also be displayed on the website of the Commissionerate.

(Pallabika Dutta)
Deputy Commissioner & Officer Special Duty
Email pdutta.irs@gov.in
Tel 011 23095438

ANNEXURE

S. No	Appeal No	Name of the assessee	Registration No	Name , designation and station of the officer to whom allotted
1	2	3	4	5

Copy to PPS to Chairperson CBEC/ Member (GST)/ Member (Administration)/ Member (Budget)/ Member (Central Excise, Service Tax & Legal)/ Member (Information Technology)/ Member (Customs).



Notification No 26/2017-Central Excise (NT) dated 17.10.2017

G.S.R 1301 (E) - In pursuance of clause (b) of section 2 of the Central Excise Act, 1944 (1 of 1944) read with clause (55) of section 65B of the Finance Act, 1994 (32 of 1994), rule 3 of the Central Excise Rules, 2002 , rule 3 of the Service Tax Rules, 1994, and clause (e) of sub-section (2) of section 174 of the Central Goods and Service Tax Act 2017 (12 of 2017), in respect of things done or omitted to be done before the coming into force of the Central Goods and Services Act, 2017 , the Central Board of Excise and Customs hereby-

- (a) appoints the officers mentioned in column (2) of the Table below as the Central Excise officers ;
(b) vests such officers with all powers under the Central Excise Act, 1944 and the rules made thereunder and the Finance Act 1994 and the rules made thereunder ; and
(c) assigns -
(i) such Central Excise officers mentioned in column (2) of the Table below, and
(ii) Principal Commissioners of Central Excise and Service Tax or Commissioners of Central Excise and Service Tax ;
(iii) Commissioners of Central Excise and Service Tax (Audit); and
(iv) Commissioners of Central Excise and Service Tax (Appeals),
with the jurisdiction mentioned in column (3) of the said Table, for the purpose mentioned in column

4) of the said Table.

Table

S.No.	Rank and designation of the Central Excise officer	Jurisdiction	Purpose
(1)	(2)	(3)	(4)
1.	Any Principal Additional Director General or Additional Director General who is posted, vide an administrative order issued by the Central Board of Excise and Customs, in the territorial jurisdiction of - (a) Principal Chief Commissioner of Central Excise and Service Tax; or (b) Chief Commissioner of Central Excise and Service Tax.	The jurisdiction of such Principal Chief Commissioner of Central Excise and Service Tax, as specified in notification 13/2017-Central Excise (NT), dated 9th June, 2017.	Passing orders in appeal with respect to appeals under section 35 of the Central Excise Act 1944, (1 of 1944) and section 85 of the Finance Act, 1994 (32 of 1994), which have been filed on or before 30th June, 2017 with the Commissioner of Central Excise and Service Tax (Appeals), in the territorial jurisdiction of such Principal Chief Commissioner of Central Excise and Service Tax or Chief Commissioner of Central Excise and Service Tax.

(Dr. Sreeparvathy S.L.)
Under Secretary to the Government of India
F. No. 137/13/2017-Service Tax



OBLIGATIONS UNDER SERVICE TAX

Assesseees should make payment of Service Tax collected after 1st July, 2017 in the GST regime were tax was being paid on collection basis earlier. However, presently there is no stipulation on filing of return of service tax for such payments.



SERVICE TAX MATTERS

QUERY:

What is the Prohibition against sale on holidays? Whether such prohibition is applicable to supplies under normal course of business and would attract any penalty in case of contravention of the provision?

REPLY:

Rule 149 of CGST Rules, 2017 provides that in relation prohibition against sale on holidays is for the purpose of recovery by Proper Officer of any tax which has not been paid or short paid or erroneously refunded i.e. such tax cannot be claimed by a proper officer by making sale on a Sunday or other general holidays recognized by the Government or on any day which has been notified by the Government to be a holiday for the area in which the sale is to take place.

Therefore, in view of above, there may be no compliance or any penalty on raising any tax invoice on Sunday or published holiday in respect to supply in the normal course of business.

Do you have any doubt or query on Service Tax? Why not seek an expert reply from STC. Email your query to asandco@gmail.com.



LITERATURE

- GST compliance ratings – Dr. Sanjiv Agarwal, Chartered Secretary, Vol. 47, October, 2017.
- GST dossier for hotels and restaurants – Dr. Sanjiv Agarwal, www.taxguru.co.in, dated 15.10.2017.
- Adjudicating authority is having no power to remand the case under prevention of money laundering Act, 2002 – Dr. M. Govindarajan, ELT, Vol. 354 : Part 4, dated 23.10.2017.
- Customs Valuation Amendment Rules, 2017 – No landing charges at place of import – N. Manickam, ELT, Vol. 354 : Part 4, dated 23.10.2017.
- GST practitioners – A new breed of professionals – Dr. Sanjiv Agarwal, Business Advisor, dated 25.10.2017.
- Agent under GST - Dr. Sanjiv Agarwal, www.taxmanagementindia.com, dated 26.10.2017.



PROGRAMME : NATIONAL CONFERENCE ON CAPACITY BUILDING MEASURES OF PRACTITIONERS WITH GST

DATE : 24.11.2017 and 25.11.2017

VENUE : MANGALORE

ORGANISED BY : ICAI, MANGALORE

SERVICE TAX COMPLIANCE TIP!

**TIP!**

All registered persons need to file FORM GST TRAN-1 and 2 for carry forward/claiming of credit in respect to services and/or goods under GST regime. Last date of filing of FORM GST TRAN-1 has now been extended to 30th November, 2017 while GST TRAN-2 will be filed monthly from July 2017 December 2017.

QUOTE TO FOLLOW!



*Let not thy winged days be spent in vain.
When once gone no gold can buy them back again.*

- APJ Abdul Kalam

Humor



Assessee 1 : Old is always gold. See, Service Tax was better than GST.

Assessee 2 : But how? I feel that GST is better as it gives enhanced exemption limit.

Assessee 1 : But look at the speed of amendments and corrigendums! Service Tax was much much better. It is indeed madness taking a toll on health and memory.



KNOWLEDGE HUB

Winter is Coming: 7 Bars Under the Sky to spend your best evenings in Jaipur!!

The season of hibernation, cozy Jaipuri quilts, hot mugs of coffee is back. The gulabi winters are back! The soft breezes and chill weather definitely calls for an amazing evening with your pals. We've got you covered with our exclusive list of rooftop bars around the town.

Kloud

Look beyond the tried-and-tested and check out Kloud. Kloud has a beautiful seating near poolside which plays the perfect spot for those cozy parties with your friends. Their bar menu is loaded with drinks from across the world, be it wine from Italy or Australian chardonnay. This place is a haven to get drunk on chilly evenings. To make your evenings even better don't forget to check out their special winter menu consisting of Hot Cocktails and Espresso based Cocktails. And guess what? You can also groove to music by fantastic artists. There are lots of music performances planned for the season.

Where? Level 9, Royal Orchid Central, A-26, A/2 Banipark, Jaisingh Highway, Bani Park
Cost for 2: INR 1200 Approx.

Grills by the Pool by Marriot

With the winter season setting in and the evenings becoming cooler, Hotel Jaipur Marriott has come up with a unique concept of 'Grills By The Pool'. One will now be able to enjoy a wide variety of vegetarian as well as non-vegetarian grilled delicacies at the poolside of the hotel in the evenings. The restaurant will be open daily from 7 pm to 11 pm. A unique attraction of the place is the live kitchen where guests can enjoy the sight of the food being made right in front of them. Along with a wide array of vegetarian and non-vegetarian grills, a host of seafood options like prawns, lobsters and squids are also available.

Where? Jaipur Marriot Hotel, Ashram Marg, Near Jawahar Circle, Jaipur,
Cost for 2: INR 2200 Approx.

Fumo Attico

The new entry on the list, Fumo Attico is the perfect place to indulge in heavenly Italian food and drinks. The resto is set up on the 8th floor of the skyscraping tower which gives just the perfect view of buzzing city life. They serve the best of Italian food in the Pinkcity. Dig into those sizzling & cheesy pizzas, coming straight out of the volcanic brick oven while their live band warms up the cold evening.

Where? Level 9, Royal Orchid Central, A-26, A/2 Banipark, Jaisingh Highway, Bani Park
Cost for 2: INR 700 Approx.

Asteria

Asteria overlooks the busy tonk road. It's really refreshing to watch the moving vehicles and busy city-life, sans the sounds. Their menu has some very scrumptious dishes and the drink collection is amazing. Their balcony like sitting is everything you will crave this winter.

Where? 7th Floor, Jaipur Centre, B2 Bypass, Tonk Road
Cost for 2: INR 1500 Approx.

Palladio

A perfect setting for a romantic date! The archaic design with blue and white walls are really soothing and royal. Their bar is well stocked with a variety of guzzlers. The food menu is also lit. especially the non-veg food here.

Where? Hotel Narain Niwas, Kanota Bagh, Narayan Singh Circle, Adarsh Nagar
Cost for 2: INR 1800 Approx.

F Bar

This rooftop offers a quaint seating near the poolside. Their pea samosa with dhokla snow and paneer tikka are must-try items. To sit near a pool & sip on the tempting drinks from their elaborated menu is a mini-heaven in itself.

Where? Golden Tulip, Near GPO, MI Road
Cost for 2: INR 1900 Approx.

Signature

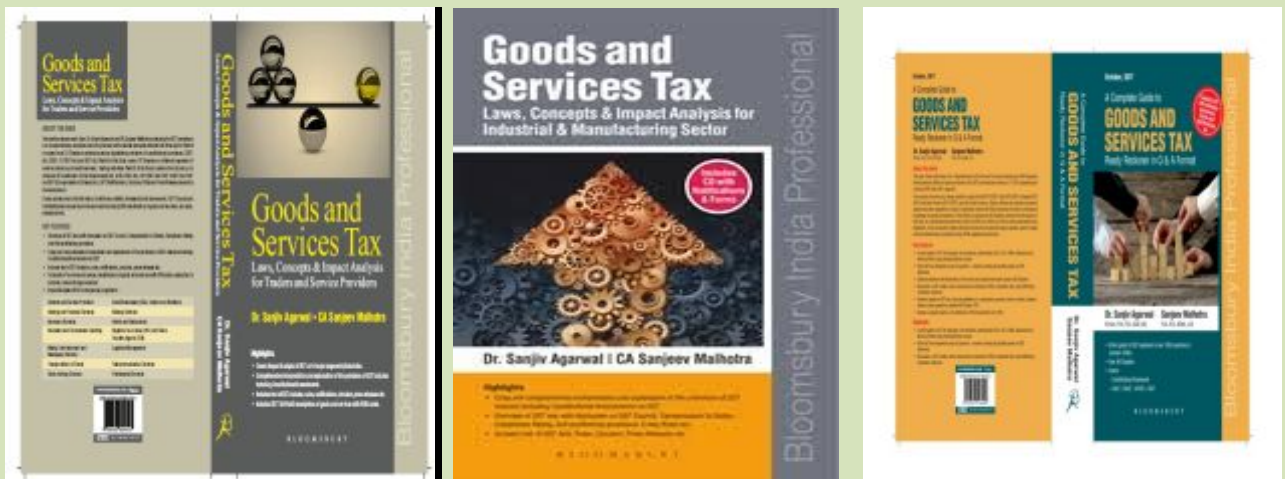
Where? Hilton Jaipur, Plot 42, Geejgarh House, Hawa Sadak, Bais Godam, Jaipur
Cost for 2: INR 2500 Approx.

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