

















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

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## The Editor's Desk



Dear Readers,

Union Budget – 2018-19 presented in the Parliament on 1<sup>st</sup> February, 2018 is the last full Budget of present Government before general elections in May, 2019. This Budget is also the first Budget without Service Tax in vogue and under the GST regime. This Budget hints at various populist measures reflecting upon election mode and as a preparedness to kick start the election campaign.

Though Service Tax is now no longer leviable, there are few provisions to provide for retrospective exemption in three cases vide clause Nos. 103, 104 and 105 of the Finance Bill, 2018. There relate to Special provision for exemption from service tax in certain cases relating to life insurance services provided by Naval Group Insurance Fund to personnel of Coast Guard, retrospectively; Special provision for exemption from service tax in certain cases relating to services provided or agreed to be provided by Goods and Services Tax Network, retrospectively; and Special provision for retrospective exemption from service tax on Government's share of profit petroleum. Otherwise there are changes in Customs only. Also, name of CBEC is going to be changed to Central Board of Indirect Taxes and Customs (CBITC).

Budget 2018-19 projects a total of 23% revenue from GST aggregating to Rs.743900/- crore comprising of CGST, IGST and Compensation Cess. In current fiscal of 2017-18, it is estimated to be Rs. 4,44,631 crore (9 months). Estimate of total Service Tax collection in 2017-18 has been revised to 79,507 crore (3 months).

The Budget does not contain GST proposals and it is likely that GST enactments may be amended up in second phase of Budget session in March, 2018.

Date: 02.02.2018

DR. SANJIV AGARWAL



## Highlights of Budget

### BUDGET HIGHLIGHTS- INDIRECT TAXES

#### CUSTOMS

- Proposed reduction in Customs duty on inputs and raw materials like mineral fuels, metals, renewable energy etc. to reduce costs.
- Changes in Customs and Excise / CV duty to address the problem of duty inversions in certain sectors as under:
  - ✓ Chemicals & Petrochemicals
  - ✓ Textiles
  - ✓ Metals
  - ✓ Automobiles
  - ✓ Renewable Energy
- Changes in Customs duty to provide adequate protection to domestic industry as under:
  - ✓ Food processing
  - ✓ Electronics / Hardware
- Promotion of cashless transactions and promote domestic manufacturing of devices used thereof.
- While excise duty cut of Rs 2 /litre on unbranded diesel and petrol is a strong positive in the Budget.
- Exemption may be provided on such of the goods, which are imported for the purposes of repair, further processing or manufacture, as, may be specified therein, from custom duty subject to the prescribed conditions.
- Similarly, exemption may be provided in relation to such of the goods which are re-imported after being exported for the purposes of repair, further processing or manufacture, as may be specified therein, from custom duty subject to the certain conditions.
- Where an order for refund under section 27(2) is modified in any appeal and the amount of refund so determined is less than the amount refunded, the excess amount so refunded shall be recovered along with interest at the rate fixed by the Central Government under section 28AA, from the date of refund up to the date of recovery.
- The definition of advance ruling have been amended as under:

*'(b) "advance ruling" means a written decision on any of the questions referred to in section 28H raised by the applicant in his application in respect of any goods prior to its importation or exportation'*

- The proper officer may carry out the audit of assessment of imported goods or export goods or of an auditee under Custom Act either in his office or in the premises of the auditee in such manner as may be prescribed. For the purposes of this section, "auditee" means a person who is subject to an audit under this section and includes an importer or exporter or custodian approved under section 45 or licensee of a warehouse and any other person concerned directly



or indirectly in clearing, forwarding, stocking, carrying, selling or purchasing of imported goods or export goods or dutiable goods.

- Notification No 50/2017-Customs amended by Finance Bill, 2018 as under:  
*"Notification No. 65/2017-Customs dated 8th July 2017 amending notification No. 50/2017-Customs dated 30th June 2017 is proposed to be given retrospective effect so as to exempt integrated tax leviable under section 3(7) of the Customs Tariff Act, 1975 on aircrafts, aircraft engines and other aircraft parts imported under cross-border lease during the period from the 1st July, 2017 to the 7th July, 2017 subject to the payment of Integrated tax leviable under section 5(1) of the IGST Act, 2017 on the said supply."*

#### SERVICE TAX

- Special provision for retrospective exemption from service tax in certain cases relating to life insurance services provided by Naval Group Insurance Fund to personnel of Coast Guard during the period commencing from the 10th day of September, 2004 and ending with the 30th day of June, 2017 (both days inclusive).
- Special provision for retrospective exemption from service tax in certain cases relating to services provided or agreed to be provided by Goods and Services Tax Network during the period commencing from the 28th day of March, 2013 and ending with the 30th day of June, 2017 (both days inclusive)
- Special provision for retrospective exemption from service tax on Government's share of profit petroleum during the period commencing from the 1st day of April, 2016 and ending with the 30th day of June, 2017 (both days inclusive).

*Note : an application for the claim of refund of service tax in relation to above provisions shall be made within a period of six months from the date on which the Finance Bill, 2018 receives the assent of the President*

#### GENERAL

- Name of Central Board of Excise and Customs is being changed to Central Board of Indirect Taxes and Customs with consequential amendments in the following Acts: -
  - i. The Central Boards of Revenue Act, 1963 (54 of 1963)
  - ii. The Customs Act, 1962 (52 of 1962)
  - iii. The Central Goods and Services Tax Act, 2017 (12 of 2017)
- Following enactment have been repealed:
  - ✓ Additional duty of Customs on Motor Spirit commonly known as Petrol is being abolished by repealing section 103 of the Finance Act (No.2), 1998.
  - ✓ Additional duty of Excise on Motor Spirit commonly known as Petrol is being abolished by repealing section 111 of the Finance Act (No.2), 1998.
  - ✓ Additional duty of Customs on High Speed Diesel oil is being abolished by repealing section 116 of the Finance Act, 1999.
  - ✓ Additional duty of Excise on High Speed Diesel oil is being abolished by repealing section 133 of the Finance Act, 1999.
  - ✓ Education Cess on imported goods is being abolished by omitting Chapter VI of the Finance Act (No.2), 2004.
  - ✓ Secondary and Higher Education Cess on imported goods is being abolished by omitting Chapter VI of the Finance Act, 2007.



## SERVICE TAX

### ET INVESTIGATION PART II: HOW US CONTRACTOR CDM SMITH USED SERVICE TAX REIMBURSEMENTS TO PAY BRIBES

The Central Vigilance Commission (CVC) has said the Directorate General of Central Excise Intelligence (DGCEI) allegedly bungled a service tax infringement probe against US contractor CDM Smith and its Indian offshoot, which paid bribes to National Highway Authority of India (NHAI) officials for getting road construction, supervision and design contracts. The CVC suspects that the reimbursement route that it took was adopted by others as well to defraud the exchequer, according to a CVC report.

According to the report of the three-member Special Investigation Team (SIT) set up by the commission, reimbursements were sought for service tax payments made by subcontractors, some of which don't appear to exist on their registered addresses, and employees, who were paid less than agreed. Despite that, NHAI officials schemed with the Boston-based firm to allow the release of service tax reimbursements. NHAI officials in connivance with CDM Smith India Pvt. Ltd permitted release of service tax reimbursement on the basis of non-project specific challan in violation of Clause 1.10 of General Contract Clause (GCC).

This issue was raised by inspectors of then DGCEI who conducted searches at CDM Smith's premises on 09.07.2015. However, as per the record perused, the above case was in fact closed later by officials of DGCEI. The SIT report contrasted this with the action taken by the DGCEI against the Louis Berger Group. It was forced to pay service tax of Rs 4,82,053 along with a penalty of Rs 72,308.

Similar modus operandi has been adopted in other projects of NHAI awarded to the CDM Smith Group, the SIT report said. It is suspected that several other companies are also operating in above manner defrauding government revenue while generating money which can be used for illegal purposes including bribe to officials. For claiming the service tax reimbursements from NHAI, CDM Smith allegedly used CENVAT credit of non-NHAI projects, according to the CVC report drawn up by the SIT that ET has reviewed. CDM Smith declined to comment.

The company does not provide responses to the press or third parties for legal matters that are still open, it told ET in response to queries. It admitted to the US Department of Justice in June last year that it paid \$1.18 m in bribes in India. (DGCEI was renamed the Directorate General of Goods and Services Tax Intelligence or DGGI after implementation of the Goods and Services Tax Act. It's the apex intelligence organization functioning under the Central Board of Excise and Customs (CBEC)" and investigates case of evasion, according to its website.)

RK Mahajan was DGCEI when the case was closed on October 6, 2015. The Indian Revenue Services (Customs) officer told ET that he never saw the file pertaining to the CDM Smith and that the case had been closed during his predecessor's tenure. "I have now retired," he told ET. "I took over as the DGCEI in the first week of September (2015). But as the DG I never saw the file. It was not put up to me. The DG is not involved in the day to day probe too. The case was closed when Najib Shah was DG. Mahajan was director general until July 2017 and was elevated to the CBEC before retiring in October that year. According to CVC officials, one of the DGCEI investigating officer had in fact recommended the arrest of those involved. But, he was hounded out of the department for doing so and has been served with multiple transfer orders besides getting several death threats, they said.

(SOURCE: ECONOMIC TIMES DATED 31.01.2018)

**UNION BUDGET 2018: WINNERS AND LOSERS**

Prime Minister has delivered the election-year budget many expected. With national polls looming next year and possibly as early as late 2018 -- finance minister has rolled out a budget designed to help distressed farmers and rural areas while boosting growth, jobs and private investment. In this budget, India's farmers and villagers, as well as companies with exposure to agriculture, emerge as the biggest winners. Bond investors might just be the biggest losers.

**WINNERS***Farmers*

Farmers have been protesting across the country. This budget promises to raise the minimum price offered to farmers for crops, while investing heavily in agricultural markets across India. It also delivers more money for rural areas, including irrigation projects and aquaculture projects, and directs state governments to purchase extra solar power generated by farmers using solar-powered pumps. Agriculture-focused companies such as Shakti Pumps India Ltd., Jain Irrigation Systems Ltd., KSB Pumps Ltd., Kirloskar Brothers Ltd., Avanti Feeds Ltd., Waterbase Ltd., JK Agri Genetics Ltd., PI Industries Ltd. could benefit.

*Health Care Providers*

The government's new flagship National Health Protection Scheme, which aims to insure as much as 500 million people for up to 500,000 rupees a year of care, could benefit companies such as Apollo Hospitals Enterprise Ltd., India's largest hospital company, as well as Fortis Healthcare Ltd. Transport Companies

With Finance Minister promising record infrastructure spending on roads and railways, construction and engineering firms, as well as train wagon-producers, could benefit. That includes Larsen & Toubro Ltd., Hindustan Construction Co Ltd., NCC Ltd., IRB Infrastructure Developers Ltd., Dilip Buildcon Ltd., Titagarh Wagons Ltd., and Cimco Ltd.

*Consumer Companies*

With boosted spending on India's vast hinterland, fast-moving consumer goods companies such as Hindustan Unilever Ltd., Britannia Industries Ltd. and Marico Ltd. could benefit as day laborers get jobs and disposable income. Other companies with rural exposure include: Hero MotoCorp Ltd., Mahindra & Mahindra Ltd., Larsen & Toubro Ltd.

*Jewelers*

With 60 percent of gold demand coming from rural India, the budget's focus on boosting rural and farm incomes could benefit companies such as Titan Co Ltd., Tribhovandas Bhimji Zaveri Ltd., PC Jeweller Ltd.

*Airports*

With the Government pledging to expand regional airport construction, firms such as GMR Infrastructure Ltd. and GVK Power & Infrastructure Ltd. could benefit.

**LOSERS***Apple, Samsung*

In order to boost domestic manufacturing, Finance Minister budget lifts customs duty on mobile phones to 20 percent from 15 percent. That might lower returns for Apple Inc. and Samsung Electronics as they seek profits in one of the world's fastest-growing mobile phone markets -- or force them to pay out to set up local factories.



### *Bond Investors*

Bond investors drew some relief from a lower than expected borrowing program. Nevertheless, the relief could prove short-lived. India missed its fiscal deficit target of 3.2 percent, saying its targeting a 3.5 percent target for fiscal 2019. Big bond investors such as India's state-owned banks could be hit as yields go even higher than the the 96 basis points they climbed in the past six months, the most in Asia. Shares of HDFC Bank Ltd., ICICI Bank Ltd., Axis Bank Ltd., State Bank of India, Bank of Baroda and Punjab National Bank might be affected.

### *Financial Sector*

The Government's decision to impose long-term capital gains tax on equity investments may dent investor sentiment for financial services companies, life insurers and providers of mutual fund products including IDFC Ltd., Reliance Capital Ltd., Aditya Birla Capital Ltd., ICICI Prudential Life Insurance Co Ltd., HDFC Standard Life Insurance Co Ltd., General Insurance Corp of India

(SOURCE: ECONOMIC TIMES DATED 16.01.2018)

## HIGHLIGHTS OF UNION BUDGET 2018-19

Finance Minister presented the general budget 2018-19 in Parliament on Thursday. Budget was guided by mission to strengthen agriculture, rural development, health, education, employment, MSME and infrastructure sectors. Government said that a series of structural reforms will propel India among the fastest growing economies of the world. Country firmly on course to achieve over 8% growth as manufacturing, services and exports back on good growth path.

(SOURCE: THE HINDU DATED 01.02.2018)

## TOI BUDGET 2018 SPECIAL: SERVICE TAX V/S GST

The roll out of GST (Goods and Services Tax) has subsumed more than a dozen indirect taxes, which constituted 49 per cent of the government's total revenues. Some more number crunching reveals that service tax - which has also been subsumed under GST- alone formed 14.39 per cent of the total revenue expectation in last year's budget.

In fact, the revenue generated from the service taxes showed a tremendous run over the last two decades. To put this simply, the figures rose to 14.39 per cent in 2017-18 from just 0.73 per cent in 1996-97. As a reckoner, service tax is the 15 per cent tax that one used to pay for dining out or a phone recharge. Under GST, most of these services are in the 18 per cent slab.

The share of service tax in total revenues has consistently gone up since the mid 90s but it saw steep rise under the UPA regime when it rose by 9 per cent in 10 years. However, it peaked under the Modi government when it reached 14.53 per cent of the total kitty. The roll out of GST was expected to further improve the revenue generated from services.

Finance Minister will not be able to tweak service tax rates in the budget as the GST council holds that power now. Amid declining GST mop-up, the government needs to ensure that the service sector continues to fill its coffers.

(SOURCE: TIMES OF INDIA DATED 16.01.2018)



## 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 1<sup>ST</sup>, 11<sup>TH</sup> AND 21<sup>ST</sup> OF EVERY MONTH"

For subscription, send a request at [ascogst@gmail.com](mailto:ascogst@gmail.com)

For more updates on GST, log on to [www.gstcounsellor.com](http://www.gstcounsellor.com)

We also release a daily **GST Capsule** on any topical subject which also available on our facebook account [gstcounsellor](https://www.facebook.com/gstcounsellor) as well as on our website.



## CASE STUDIES

- In *Devashish Polymers (P.) Ltd. v. Union of India [2017] 88 taxmann.com 85;(2018) 1 TMI 276 (Delhi)*, where the assessee being a non-commercial research institution claimed that it had a vested right in its favour for continuation of exemption from payment of both, customs and excise duty until validity of registration granted to its R&D centre till 31-3-2019, and since, the exemption from payment of excise duty stood rescinded, it was held that matter required elucidation and Government was to respond on basis of said rescission.
- In *Shankar Mohan v. Intelligence Inspector, The Intelligence Officer, Commissioner Goods & Service Tax Authority, State of Kerala (2018) 1 TMI 179 (Kerala)*, the writ petition was disposed off directing the competent authority to complete the adjudication provided for under Section 129 of the Kerala Goods and Service Tax Act within a week from the date of production of a copy of the judgment. It was also directed that if the assessee complies with Rule 140(1) of the Kerala Goods and Services Tax Rules, 2017, the goods detained shall be released to him forthwith.



## GOVERNMENT'S INK

F.No. 334/04/2018-TRU dated 01.02.2018  
D.O.F. No. 334/04/2018-TRU

Subject: Union Budget 2018 - Changes in Service Tax - reg.

The Finance Minister has, while presenting the Union Budget 2018-19, introduced the Finance Bill in the Lok Sabha on the 1st of February, 2018. While Clause 99 of the Bill relates to exemption from integrated tax levied under section 3(7) of the Customs Tariff Act, 1975, Clauses 103 to 105 of the Bill cover the changes relating to service tax levied under the erstwhile Chapter V of the Finance Act, 1994, prior to 1st July 2017.

2. It may be noted that changes being made in the Budget shall come into effect on the date of the enactment of the Finance Bill, 2018.





The salient features of the changes being made are discussed below.

3. Legislative provisions:

(a) Notification No. 65/2017-Customs dated 8th July 2017 amending notification No. 50/2017 Customs dated 30th June 2017 is proposed to be given retrospective effect so as to exempt integrated tax leviable under section 3(7) of the Customs Tariff Act, 1975 on aircrafts, aircraft engines and other aircraft parts imported under cross-border lease during the period from 1st July, 2017 to 7th July, 2017 subject to the payment of Integrated tax leviable under section 5(1) of the IGST Act, 2017 on the said supply.

*(Clause 99 of the Bill refers)*

(b) Services provided or agreed to be provided by the Naval Group Insurance Fund by way of life insurance to personnel of Coast Guard, under the Group Insurance Schemes of the Central Government, are proposed to be exempted from service tax for the period commencing from 10th September, 2004 and ending with 30th June, 2017.

*(Clause 103 of the Bill refers)*

(c) Services provided or agreed to be provided by the Goods and Services Tax Network (GSTN) to the Central Government or State Governments or Union territories administration, are proposed to be exempted from service tax for the period commencing from 28th March, 2013 and ending with 30th June, 2017.

*(Clause 104 of the Bill refers)*

(d) Consideration paid to the Government in the form of Government's share of profit petroleum in respect of services provided or agreed to be provided by Government by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, is proposed to be exempted from service tax for the period commencing from 1 st April, 2016 and ending with 30th June, 2017.

*(Clause 105 of the Bill refers)*

4. General

4.1 Changes explained above are meant to draw attention to major changes. The text of the statutory provisions should be read carefully for interpreting the law. Any issues or doubts which may arise or any omission/ error observed may kindly be brought to the notice of the undersigned, Sh. Parmod Kumar, OSD (TRU) at [parmodkumar.71@nic.in](mailto:parmodkumar.71@nic.in) or Shri Pramod Kumar, DS (TRU) at [pramodkumar.dor@gov.in](mailto:pramodkumar.dor@gov.in) as soon as possible.

4.2 I would like to express my gratitude for the pre-budget suggestions and inputs which have been received from field formations. I would be found wanting if I do not express my deep gratitude to my team in TRU II comprising the OSD, DS and the three Technical Officers, Sh. Harsh Singh, Ms. Rachna and Sh. Susanta Kumar Mishra, who have worked very diligently during the course of the year.

With regards,  
Yours sincerely,

(Amitabh Kumar)

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D.O.F.No.334/4/2018-TRU dated 01.02.2018

Dear Principal Chief Commissioner / Chief Commissioner/ Principal Commissioner,

The Finance Minister has introduced the Finance Bill, 2018 in Lok Sabha today, that is, 1 st February, 2018. Changes in Customs and Central Excise law and rates of duty have been proposed through the Finance Bill, 2018. To prescribe effective rates of duty following notifications are being issued:

<i>CUSTOMS</i>	<i>Notification Nos.</i>	<i>Date</i>
Tariff	6/2018-Customs to No.23/2018-Customs	2nd February, 2018
<i>CENTRAL EXCISE</i>		
Tariff	1/2018-CEto NO.13/2018-CE	2nd February, 2018

Unless otherwise stated, all changes in rates of duty take effect from the midnight of 1st February / 2nd February, 2018. A declaration has been made under the Provisional Collection of Taxes Act, 1931 in respect of clauses 101(a), 102(b), 108, 109 and 110 of the Finance Bill, 2018, so that changes proposed therein take effect from the midnight of 1st February / 2nd February, 2018. The remaining legislative changes would come into effect only upon the enactment of the Finance Bill, 2018.

2. Important changes in respect of Customs and Central Excise duties rates and legislative changes are contained in the five Annexures appended to this letter:

- 1) Annex I contains details of Chapter wise changes in Basic Customs Duty, Social Welfare Surcharge [Clause 108 of the Finance Bill, 2018] and Road and Infrastructure Cess [Clause 109 of the Finance Bill, 2018];
- 2) Annex II contains details of Chapter wise changes relating to Central Excise Duty and Road and Infrastructure Cess [Clause 110 of the Finance Bill, 2018];
- 3) Annex III contains details of amendments proposed in the Customs Act, 1962;
- 4) Annex IV contains details of other amendments proposed in the Customs Tariff Act, 1975;and
- 5) Annex V Miscellaneous provisions in the Finance Bill, 2018.

2.1 The above stated Annexures provide a summary of the changes made and should not be used in any quasi-judicial or judicial proceedings, where only the relevant legal texts need to be referred to. Such details are contained in the Finance Bill and notifications, which alone have legal force.

3. My team and I have made every possible effort to avoid the occurrence of errors or mistakes in the Budget documents. However, inadvertent errors cannot be ruled out. I shall be grateful if the provisions of the Finance Bill and notifications are studied carefully and feedback on issues that may need clarification is provided urgently.

4. It may kindly be ensured that the changes are implemented in a smooth manner without causing any inconvenience to the taxpayers and other stakeholders. All possible efforts may be made to guide the taxpayers by holding interactive sessions/ seminars for their benefit. In case of any doubt or difficulty, I would request you to kindly bring it to my notice immediately or to the notice of Sh. G. D. Lohani, OSD (TRU) (Tel. No. 011-23092687) email: gd.lohani@nic.in. Sh. Reyaz Ahmad, Director (TRU) (Tel. No. 011-23092236), email: ahmad.revaz@nic.in. Sh. Gaurav Singh, OSD(TRU) (Tel No. 011-23092753), e-mail: gaurav.singh80@nic.in. or Sh. Rahil Gupta, Budget Officer (TRU) (Tel No. 011-23095547), e-mail: rahil.gupta@nic.in . We can also be reached at budget-cbec@nic.in.



5. Copies of Finance Bill, 2018, Finance Minister's Budget Speech, Explanatory Memorandum to the Bill, relevant notifications can be downloaded directly from [www.indiabudget.nic.in](http://www.indiabudget.nic.in) as well as [www.cbec.gov.in](http://www.cbec.gov.in).

6. To conclude, my team and I would like to express my gratitude to you for the valuable suggestions, feedback and support and would look forward to your comments/ suggestions.

Yours sincerely,

(Ashok Shukla)  
Joint Secretary (TRU-I)



## OBLIGATIONS UNDER SERVICE TAX

Assessees should make payment of Service Tax collected after 1<sup>st</sup> July, 2017 in the GST regime where tax was being paid on collection basis earlier. However, presently there is no stipulation on filing of return of service tax for such payments. Non-payment would attract interest as well as penal provisions.



## SERVICE TAX MATTERS

### QUERY:

*Whether business entity as the person liable to pay service tax in respect of services provided by senior advocates and received by it?*

### REPLY:

Yes, Service Tax Rules, 1994 amended vide Notification No. 33/2016-Service Tax dated 06.06.2016 so as to specify that the business entity as the person liable to pay service tax in respect of services provided by senior advocates and services received by the business entity who is litigant, applicant, or petitioner, as the case may be. [Rule 2(1)(dd) of Service tax Rules, 1994].

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](mailto:asandco@gmail.com).



## LITERATURE

- GST practitioners – A new breed of professionals – Dr. Sanjiv Agarwal, ELT, Vol. 359: Issue 1, dated 01.01.2018.
- Will Budget make changes in GST laws - Dr. Sanjiv Agarwal, [www.taxmanagementindia.com](http://www.taxmanagementindia.com), dated 15.01.2018.
- GST is unlikely to steal the show – Sachin Agarwal, Business Line, dated 25.01.2018.
- Our knowledge economy, Mr. FM – Sivaramakrishnan V, Economic Times, dated 25.01.2018.
- Courts on GST (Part-V) – Dr. Sanjiv Agarwal, Business Advisor, dated 25.01.2018.
- Recent major changes in levy of tax cess under GST regime – Dr. Sanjiv Agarwal, [www.taxguru.co.in](http://www.taxguru.co.in), dated 25.01.2018.



PROGRAMME : Workshop on GST Law  
DATE : 07.02.2018  
TIME : 2:00 P.M. To 6:00 P.M.  
TOPICS : Export of Goods & Services, Supplies to SEZ, Refunds  
VENUE : GSTPAM, Mazgaon Library, 1st Floor, 104, Vikrikar Bhavan, Mazgaon, Mumbai  
ORGANISED BY : The Institute of Chartered Accountants of India (WIRC)

### SERVICE TAX COMPLIANCE TIP!

Continue to pay your old Service Tax billed / due as and when received now as that liability does not extinguish in GST regime.

### QUOTE TO FOLLOW!



*Too often we judge other groups by their worst examples while judging ourselves by our best intentions.*

*-George W. Bush*

### Humor



### Budget and Service Tax

Two taxpayers were discussing Budget proposals. See this conversation:

*One* : Good that there is nothing on GST in Budget.  
*Second one* : Not only that, there are few retrospective exemptions for Service Tax as a bonus.  
*First one* : Cant we have Service Tax with retrospective effect in place of GST !!



## KNOWLEDGE HUB



## 10 Interesting Facts About People Born in February

- **They are Silent**  
People who are born in this month are known to be smart. Do not be surprised if you find them very silent while in the group. It's because this is the time when they use their brain thoroughly. They're just analyzing every move you make.
- **They are known to be Philanthropic**  
People who are born in February are very philanthropic kinds of people. They love helping other people without expecting something in return. They love the fact that they have given great help to others.
- **Known to be Loyal when it comes to Love**  
As far as love is concerned, they always make their partner very special. They are very loyal to their partners. They make sure that their partners will never get hurt while having a relationship with them.
- **Full of Will Power**  
People who are born in the month of February are known to have a strong will power. They always believe in themselves. Even in the most adverse situations, they still positively think that they can do whatever they need to do. This is why they became very successful in the end because they believe that they can excellently do whatever it is.
- **They always Think First**  
In everything they do, they always make use of their minds. They never let the day pass without even taking the things seriously. They are very logical, so they never judge a thing even it is literally a scratch.
- **They are Unique Individuals**  
Whatever happens, people who are born in this month love to be unique among the other people. They want to be the center of attraction that is why they do all the things they need to do so that they will shine in the group.
- **Innovative Type**  
Don't be surprised if your friends who are born in the month of February will be discovered soon. It's because they love to invent new things. They always use their wide imagination to come up with a very unique thing that they can call their own.
- **Mysterious Type**  
Yes, people who are born in the month of February are honest, but this doesn't mean that they always reveal their true selves. They are mysterious types of people. They will only reveal their true selves to the selected few. Hence, you can never tell what is in the mind of these individuals.
- **Original**  
They are known to be original. If you want to have authentic and real friends, then they are the ones you should get acquainted with. They want to be original, so you can never find them copying or imitating other people. They are fond of discovering things in which they can call their own.
- **They are known to be Frank**

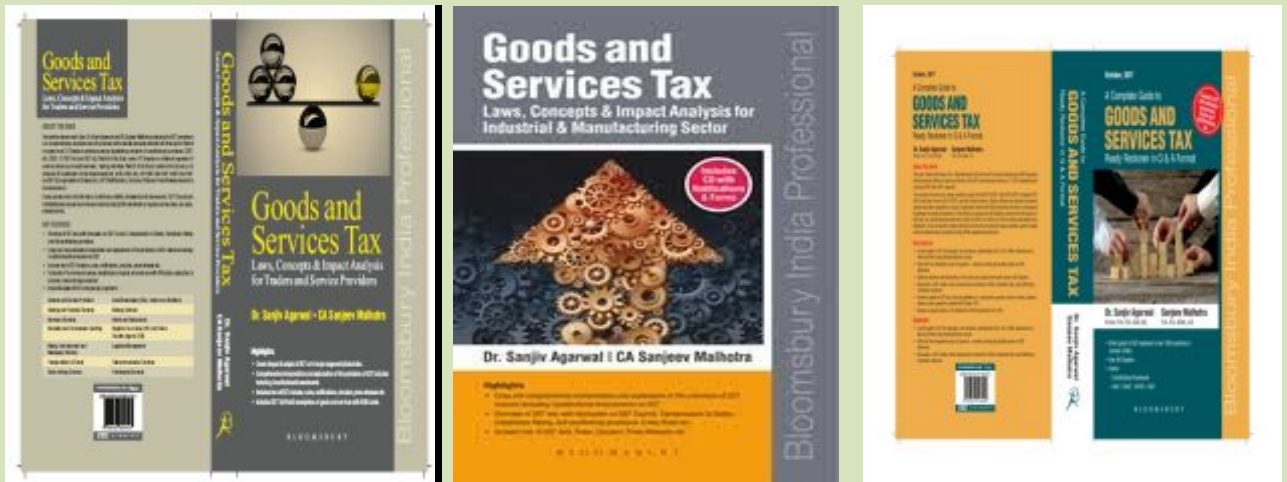
People who are born in this month are undeniably honest. They always say what they are about to say. They are very vocal in their comments. This is why they are misinterpreted to be heartless. Despite this, they are absolutely honest people and they are worthy to be your friends.

ANNOUNCEMENTS

SNOW WHITE ANNOUNCES!  
 UPDATED BOOK ON SERVICE TAX (Upto 31.03.2017)



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**GOODS AND SERVICE TAX (GST)**  
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