LKS UPDATE

An e-update to clients from Lakshmikumaran & Sridharan

19 JULY 2023

INDIRECT TAX

Update on various Circulars issued by CBIC after 50th GST Council Meeting

UPDATE NO. 29 OF 2023

Lakshmikumaran & Sridharan attorneys

exceeding expectations
SINCE 1985

Basis the recommendations of the GST Council in its 50th meeting held on 11 July 2023, following clarifications have been issued:

1. Requirement of cross charge vis-à-vis distribution of ITC by ISD in respect of common input services procured from a third party.

[Circular No. 199/11/2023-GST, dated 17 July 2023]

- In this regard, Circular 199 has clarified the following:

a. HO has an option to distribute ITC in respect of common input services attributable to HO and/or branches. Distribution of ITC by way of ISD mechanism is not mandatory as per current legal provisions.

b. HO can also issue tax invoices under Section 31 of the CGST Act to the BOs in respect to common input services procured from third party which is attributable to BOs. BOs may avail ITC on such services subject to the provisions of Section 16 and 17 of the CGST Act.

c. Distribution of ITC by ISD mechanism to BOs to be done when the said input services are attributable to BOs or have been received by the BOs. Similarly, HO can issue tax invoice under Section 31 to the concerned BOs in respect of a common input services procured from a third party where such services have been provided by third party to the concerned BOs.

LKS Comments

- In the light of recommendations made in the 50th GST Council meeting, the Board has clarified that distribution of common input services procured from a third party which are attributable to HO and / or BOs, by following ISD mechanism, is not mandatory. Such common input services can be cross charged to the concerned BOs who have received such services.

- It is a welcome clarification providing relief to the industry for the past period (and also current period until amendment is made) where on account of compliance reasons, the taxpayers had opted not to take ISD registration and had distributed ITC by way of cross charge.

- It is to be noted that GST Council has recommended to make ISD mechanism mandatory, by way of amendment in law, on a prospective basis for distribution of ITC on account of common input services procured from a third party which are attributable to the BOs.

2. Requirement of cross charge and valuation thereof in respect of internally generated services

[Circular No. 199/11/2023-GST, dated 17 July 2023]

- In this regard, Circular 199 has clarified the following:

a. The value of supply of services made by a registered person to distinct person shall be determined as per Section 15(4) of the CGST Act read with Rue 28 of the CGST Rules. Further, as per second proviso to Rule 28 of the CGST Rules, the value declared in the invoice will be deemed to be the value of supply where recipient is eligible for full ITC.

Where full ITC is available to the BOs

b. Where HO has issued tax invoice towards supply of services, the value declared in the invoice shall be deemed to be open market value irrespective of the fact whether cost of any particular component of such services, like employee cost, etc., has been included or not in the value of the services in the invoice.

c. Where HO has not issued a tax invoice to the BO in respect of any particular services being rendered by HO to the BO, the value of such services may be deemed to be declared as Nil by HO to BO and may be deemed as open market value in terms of second proviso to Rule 28 of the CGST Rules.

Where full ITC is not available to the BOs

d. The cost of salary of employee involved in providing the services to the BOs is not mandatorily required to be included while computing the value of services as per Section 15(4) of the CGST Act read with Rule 28 of the CGST Rules.

LKS Comments:

- This is welcome clarification providing huge relief to the industry who have not done cross charge in the past and their recipient offices are eligible for full ITC. In such a scenario, it has been clarified that the value of services shall be deemed to be 'Nil', thus, compliance of

Section 7(1)(c) read with para 2 of Schedule I of the CGST Act shall be deemed to be done. It appears that such clarification has been issued in the light of jurisprudence revolving around 'revenue-neutrality'.

- Further, the clarification that the cost of employees involved in providing services is not required to be included in the value of supply of services will provide huge relief to the industry who are not eligible to avail ITC such as liquor industry, real estate (residential), restaurants (other than at specified premises), petroleum industry, power sector, etc. and thereby the GST cost would be minimized. It will also minimize disputes related to valuation of services rendered amongst distinct persons.

- The spirit of the aforesaid clarifications can also be applied in scenarios involving supply of goods and services between distinct and related persons.

3. Clarification on charging of interest under Section 50(3) of CGST Act read with Rule 88B of the CGST Rules, in cases of wrong availment of IGST credit and reversal thereof.

[Circular No. 192/04/2023- GST dated 17 July 2023]

- Circular 192 clarifies that for the purpose of computation of interest liability in case of wrong availment of ITC on account of IGST, the total balance of input tax credit in the electronic credit ledger under all the heads namely IGST, CGST and SGST shall be taken together, at all times, to determine whether the balance in the electronic ledger falls below the amount of IGST credit wrongly availed so as to cause levy of interest.

- This is for the reason IGST liability can be discharged by utilising credit of IGST, CGST and SGST.

- Credit of Compensation Cess available in the electronic credit ledger cannot be taken into account while considering the balance of electronic credit ledger for the purpose of computation of interest in respect of wrongly availed IGST, CGST and SGST credit.

LKS Comments

- The above Circular has brought clarity on the liability to pay interest in case of wrong availment of IGST credit where amount available in the electronic credit ledger under IGST head falls below the amount of wrongly availed IGST credit but the amount taken together in all heads including CGST and SGST is equal to or greater than the amount of IGST wrongly availed.

- In our view, the aforesaid clarification would equally apply in case of wrong availment of CGST or SGST credit. However, in such a case, total amount of credit available only in IGST and CGST, and IGST and SGST as the case may be, has to be considered to determine whether credit has been utilised so as to cause levy of interest.

4. Clarification on TCS applicability in case of multiple Electronic Commerce Operators ("ECOs") in one transaction

[Circular No. 194/06/2023-GST, dated 17 July 2023]

Circular 194 stipulates that in the current platform centric model of e-commerce, the buyer interface and seller interface are operated by the same ECO wherein the ECO collects the consideration from the buyer, deducts TCS under Section 52 of the CGST Act, credits the deducted TCS amount to the GST electronic cash ledger of the seller and passes on the balance of the consideration to the seller after deducting their service charges.
Further, it has been pointed out that in case of Open Network for Digital Commerce (**"ONDC"**) Network or **similar arrangements,** there can be multiple ECOs in a single transaction – one providing an interface to the buyer and other providing an interface to the seller. In this regard, Circular 194 clarifies the ECO who would be liable to effect TCS by following illustration:

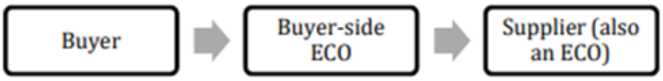
Situation 1: Multiple ECOs but supplier side ECO is not the actual supplier.

- In the above illustration, the Buyer side ECO collects payment from the buyer, deducts its fees/commissions and remits the balance to Seller side ECO, who releases the payment to supplier after deduction of his fees/commissions.

- In this regard, it has been clarified that compliances under Section 52 are to be undertaken by the **supplier side ECO who finally releases the payment to the supplier** for a particular supply made by the said supplier through him.

- Further, it has been clarified that the Buyer-side ECO will neither be required to collect TCS nor will it be required to undertake other compliances in accordance with Section 52 of the CGST Act with respect to this particular supply.

Situation 2: Multiple ECOs and supplier side ECO is himself the actual supplier



In the above illustration, the Buyer Side ECO collects payment from the buyer, deducts its fees and remits the balance to the supplier (who is itself an ECO).

In this regard, it has been clarified that the Buyer Side ECO will be required to effect TCS and undertake compliance of provisions of Section 52 of the CGST Act.

LKS Comments:

The circular has been issued in line with clarification provided previously in FAQs on TCS wherein it was clarified that ECO making payment to the supplier will be required to effect TCS and comply with the provisions of Section 52 of the CGST Act.

It needs to be examined whether the aforesaid clarification will apply in both the cases (a) where portal of one ECO is integrally linked with the portal of another ECO and the buyer makes order on the portal of first ECO (buyer side ECO); and (b) where the buyer side ECO directs the buyer on the portal of seller side ECO.

It also needs to be seen if the said clarification will also apply in case of multiple ECOs making supplies that are taxable under Section 9(5) of the CGST Act.

5. Taxability of shares held in a subsidiary company by the holding company.

[Circular No. 196/08/2023-GST, dated 17 July 2023]

Circular 196 clarifies that securities neither fall under the definition of goods under Section 2 (52) of the CGST Act nor do they fall under the definition of services under Section 2(102) of the CGST Act. Hence, securities held by the holding company in the subsidiary company are neither goods nor services.

Accordingly, it has been clarified that holding shares of subsidiary company by the holding company per se is not to be treated as supply of services by the holding company and therefore, are not to be taxed under GST.

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LKS Comments:

This clarification will put end to the ongoing litigations where tax authorities have taken a view that holding of shares by the holding company in the subsidiary company qualifies to be supply of services. Also, such transaction was included under HSN 997171 in the scheme of classification of services.

It has to be seen whether such clarification would equally apply where investment in monetary term is made by a registered person in the business of another registered person, without participating in the business, and return on such investment is granted to the registered person, based upon the profit earned by another registered person.

6. Clarification on matching of ITC availed in GSTR-3B with invoices that do not appear in GSTR-2A for the period 01.04.2019 to 31.12.2021.

[Circular No. 193/05/2023-GST, dated 17 July 2023]

- Rule 36(4) of the CGST Act allowed additional credit to the tune of 20%, 10% and 5%, as the case may be, during the period from 9 October 2019 to 31 December 2019, 1 January 2020 to 31 December 2020 and 1 January 2021 to 31 December 2021 respectively, subject to certain terms and conditions, in respect of invoices/supplies that were not reported by the concerned suppliers in their GSTR-1 or IFF. This led to discrepancy between the amount of ITC availed by the registered persons in GSTR-3B and the amount as available in their GSTR-2A.

- It is clarified that Rule 36(4) of CGST Rules was a facilitative measure and availment of ITC in accordance with Rule 36(4) was subject to fulfilment of conditions of Section 16 of CGST Act including those of clause (c) of sub-section (2) thereof regarding payment of tax by the supplier on the said supply.

- Accordingly, it is clarified that the guidelines provided by Circular No. 183/15/2022-GST dated 27 December 2022 for verification of fulfillment of condition of Section 16(2)(c) shall be applicable in toto, for the period from 1 April 2019 to 31 December 2021. Circular No. 183/15/2022-GST was issued for dealing with the mismatch in ITC availed in GSTR-3B and invoices in GSTR-2A for

FY 2017-18 and 2018-19 and prescribed guidelines for verification of payment of tax by the supplier, such as production of CA certificate etc. in various scenarios.

- Thus, such guidelines for verification of condition under Section 16(2)(c) of the CGST Act are to be followed:

(i) for the period from **9 October 2019 to 31 December 2019**, subject to the condition that such availment of ITC shall not exceed 20% of the eligible credit available.

(ii) for the period from **1 January 2020 to 31 December 2020**, subject to the condition that such availment of ITC shall not exceed 10% of the eligible credit available.

(iii) for the period from **1 January 2021 to 31 December 2021**, subject to the condition that such availment of ITC shall not exceed 5% of the eligible credit available.

- It is further clarified that two provisos to Rule 36(4) of the CGST Rules provide that condition of rule 36(4) shall be applicable:

- cumulatively for the period February 2020 to August 2020 and ITC shall also be adjusted cumulatively for the said months in the return for the tax period of September 2020,
- cumulatively for the period April to June, 2021 and ITC shall be adjusted on cumulative basis for the said months in the return for the tax period of June 2021,

which may also be taken into consideration while determining the amount of ITC eligibility for the said tax periods.

- It is further clarified that the instructions will only apply to the ongoing proceedings in scrutiny/ audit/ investigation, etc. for the period 1 April 2019 to 31 December 2021 and not to the completed proceedings. However, these instructions will be applicable in those cases during the period 1 April 2019 to 31 December 2021 where any adjudication or appeal proceedings are still pending.

7. Clarifications on refund related Issues

[Circular 197/09/2023-GST, dated 17 July 2023]

A. Refund of accumulated input tax credit under Section 54(3) of CGST Act on the basis of information available in Applicant's FORM GSTR 2B

- Circular No. 135/05/2020-GST dated 31 March 2020 restricted the refund of accumulated input tax credit to the input tax credit so available as per the invoices whose details may have been uploaded by the supplier in FORM GSTR-1 and subsequently being reflected in the applicant's FORM GSTR-2A.

- The present Circular clarifies that in view of the amendments brought into the CGST regime w.e.f. 1 January 2022 viz. insertion of Section 16(2)(aa) of CGST Act and amendment of Rule 36(4) of CGST Rules, the availability of refund of accumulated input tax credit will be restricted to the input tax credit viz. invoices whose details are reflected in FORM GSTR- 2B of the applicant for the concerned tax period or any previous tax period and on which the input tax credit is available to the applicant.

- The abovementioned option shall only be applicable to refund claims for the tax period i.e. January 2022 onwards. However, where any such refund claim(s) pertaining to the period from January 2022 onwards were disposed off before the issuance of the circular, the same cannot be reopened on account of the instant clarifications.

- The relevant provisions of the earlier Circulars i.e. Circular Nos. 125/44/2019- GST dated 18 November 2019 (modified *vide* Circular No. 135/05/2020-GST dated 31 March 2020) and Circular No. 139/09/2020-GST dated 10 June 2020 accordingly stand modified to this extent.

LKS Comments

The present clarification reconciles the provision relating to refund of accumulated input tax credit with the amended Rule 36(4) of CGST Rules inasmuch that as on and from 1 January 2022, any refund of accumulated input tax credit will be allowed to the extent to the invoices reflected in the applicant's GSTR-2B. However, any claims which have already been settled as on the date of issuance of this circular will remain unaffected.

B. Amendment of Undertaking in FORM RFD-01

- In view of the non-implementation of the FORM GSTR-2 and FORM GSTR-3 at the relevant time, Circular No. 125/44/2019-GST dated 18 November 2019 was issued to clarify that the refund of provisionally accepted input tax credit would be sanctioned provided that the applicant provide an undertaking to the effect that the amount of refund so sanctioned would be paid back along with interest in cases of non-fulfillment of conditions mentioned in Section 16(2)(c) read with Section 42(2) of CGST Act. The said undertaking in the specified format was inserted in FORM RFD-01.

- The present Circular clarifies that in view of deletion of Section 42 of CGST Act w.e.f. 1 October 2022 and amendment made to Section 41 of CGST Act (doing away with the concept of provisionally accepted input tax credit and omission of FORM GSTR-2 and GSTR-3), the relevant paragraph of the above mentioned Circular and the undertaking stands amended to that extent.

- The Annexure-A attached to the abovementioned Circular also stands amended to the following extent:

a) 'Undertaking in relation to Sections 16(2)(c) and Section 42(2)', wherever mentioned in the column pertaining to 'Declaration/Statement/ Undertaking/Certificates to be filled online' may be read as 'Undertaking in relation to Section 16(2)(c)'.

b) 'Copy of GSTR-2A of the relevant period', wherever required to be additionally uploaded as a supporting document stands removed/ deleted.

c) 'Self-certified copies of invoices entered in Annexure B whose details are not found in GSTR-2A of the relevant period', wherever required to be additionally uploaded as a supporting document stands removed/deleted.

C. Manner of calculation of 'Adjusted Total turnover' under Rule 89(4) of CGST Rules

- Notification No. 14/2022-CT dated 5 July 2022 inserted an Explanation to Rule 89(4) of CGST Rules whereby 'value of goods exported out of India' was explained to be the FOB price on shipping bill or the invoice value, whichever is *less*. This gave rise to a doubt as to whether the same value is to be adopted for export transactions for determining the 'adjusted total turnover' as well, in the formula provided in Rule 89(4) of CGST Rules.

- The present Circular gives Circular No. 147/03/2021-GST dated 12 March 2021 which was issued consequent to the amendment of the definition of 'turnover of zero-rated supply of goods' *vide* Notification No. 16/2020-CT dated 23 March 2020 and clarified that the same value of zero-rated/ export supply of goods as per amended provisions, must be taken into consideration while calculating the 'turnover in a state or a union territory' for inclusion in the 'Adjusted total turnover'.

- On the same reasoning, the present Circular clarifies that the 'value of goods exported out of India' included in the 'adjusted total turnover' will be the same determined as per the Explanation inserted in per Rule 89(4) of CGST Rules.

LKS Comments

The present clarification clears the doubt relating to 'value of goods exported out of India' being the same for both the numerator and the denominator of the formula for refund of unutilized input tax credit provided in Rule 89(4) of CGST Rules.

D. Admissibility of refund where an exporter applies for refund subsequent to compliance of Rule 96A(1) of CGST Rules

- Rule 96A(1) of CGST Rules prescribes that a registered person, availing the option to export without payment of IGST, is liable for the payment of the IGST along with interest in cases of failure in exporting of goods or non-realization of proceeds of export of services within the timelines prescribed under the said rule. Further, Paras 44 and 45 of Circular No. 125/44/2019- GST dated 18 November 2019 sought to ease such GST compliance by giving discretion to the Commissioner to grant extension on a post facto basis.

- The present circular reiterates the previous understanding that the substantive benefit of zero rated supplies may not be denied as long as exports are actually made. It has been clarified that exporters will be entitled to the refund even if the timelines mentioned in Rule 96A(1) of the CGST Rules are not met. However, no claim for the refund of interest so paid in compliance of the aforesaid rule will be admissible.

- Furthermore, the refund application in this case may be filed under the category of "Excess payment of tax". However, due to the unavailability of the facility for the same on the GST portal presently, the refund applications may be filed under 'Any other' category.

8. E-invoicing applicable for supplies made to Government Departments, etc. which are registered solely for deduction of TDS

[Circular No. 198/10/2023-GST, dated 17 July 2023]

- It has been clarified that registration of Government Departments or establishments/ Government agencies/ local authorities/ PSUs for the purposes of TDS deduction is compulsory under Section 24(vi) of the CGST Act, whereby the same are to be treated as 'registered persons' under Section 2(94) of the said Act.

- Accordingly, e-invoicing is required to be undertaken by registered suppliers who have crossed the threshold even with respect to supplies made to Government Departments or establishments/ Government agencies/ local authorities/ PSUs registered solely for the purpose of deduction of TDS.

9. Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period.

[Circular No. 195/07/2023-GST, dated 17 July 2023]

GST on replacement of parts or supply of repair services by the Manufacturer
The circular states that value of original supply of goods provided along with warranty by the manufacturer to the customer includes the likely cost of replacement of parts or repair services to be incurred during the warranty period, on which tax would have already been paid.

Accordingly, Circular clarifies that where no consideration is charged by the manufacturer for repair or replacement of parts or for repair services, then, no GST would be applicable. However, if consideration for such replacement of parts or repair services by the manufacturer, then, GST would be leviable on such amount.

Reversal of ITC w.r.t. repair or replacement of parts or for repair services where no consideration is separately charged by the Manufacturer
It has been clarified that the value of original supply already includes the consideration for repair or replacement of parts or for repair services to be provided during the warranty period and GST is discharged on such amount upfront.

Accordingly, it has been clarified that such supply cannot be considered to be exempt supply. Hence, the manufacturer is not required to reverse input tax credit in respect of the said replacement parts or on the repair services provided during warranty period.

GST on replacement of parts or supply of repair services by Distributor on behalf of Manufacturer
It has been clarified that where a distributor provides replacement of parts and/ or repair services to the customer as part of warranty on behalf of the manufacturer without charging any consideration, then, no GST would be payable by the distributor on the said activity of providing replacement of parts and/ or repair services to the customer.

Further, it has been clarified that if any additional consideration is charged by the distributor from the customer, either for replacement of any part or for any service, then, GST will be payable on such additional consideration charged by distributor from customer.

Reversal of ITC by Distributor where replacement of parts or supply of repair services is undertaken by Distributor on behalf of Manufacturer

It has been clarified that where the distributor replaces the part(s) to the customer under warranty either by using his stock or by purchasing from a third party and charges the consideration for the part(s) so replaced from the manufacturer, by issuance of a tax invoice, for the said supply made by him to the manufacturer. In such a case, GST would be payable by the distributor on the said supply by him to the manufacturer and the manufacturer would be entitled to avail ITC of the same, subject to other conditions of CGST Act. In such a case, no reversal of ITC by the distributor is required in respect of the same.

Requisition by distributor to replace parts

It has been clarified that where the distributor raises a requisition to the manufacturer for the part(s) to be replaced by him under warranty and the manufacturer then provides the said part(s) to the distributor for the purpose of such replacement to the customer as part of warranty.

In such a case, where the manufacturer provides such part(s) to the distributor for replacement to the customer during the warranty period, without separately charging any consideration at the time of such replacement, no GST is payable on such replacement of parts by the manufacturer.

Further, no reversal of ITC is required to be made by the manufacturer in respect of the parts so replaced by the distributor under warranty.

Credit Note w.r.t. supplies received

Where the distributor replaces the parts out of the supply already received by him from the manufacturer and the manufacturer issues a credit note in respect of the parts so replaced, then the tax liability may be adjusted by the manufacturer, subject to the said distributor having reversed the ITC availed against the parts so replaced.

Supply of repair services in addition to replacement of parts by Distributor on behalf of the manufacturer but the distributor charges the manufacturer for such supply

It has been clarified that where repair services are provided by distributor in addition to replacement of parts to customer without consideration, on behalf of the manufacturer, and the distributor charges to the manufacturer by way of issuing invoice or debit note, then, GST will be payable on provisioning of services by the distributor to manufacturer. Further, the manufacturer would be entitled to avail ITC of GST charged by the distributor subject to fulfilment of conditions provided under the CGST Act.

Extended Warranty

In case the extended warranty is agreed at the time of original supply, then, the consideration for such extended warranty will become part of the value of the composite supply of goods, and GST would be payable accordingly.

However, in case where a consumer enters into an agreement of extended warranty at any time after the original supply, then the same is a separate contract and GST would be payable by the service provider, whether manufacturer or the distributor or any third party, depending on the nature of the contract (i.e., whether the extended warranty is only for goods or for services or for composite supply involving goods and services.

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LKS Comments

The industry welcomes the aforesaid Circular clarifying all the major issues pertaining to transactions involved during the warranty between the manufacturer/dealer to the customer including the litigation which arose after the decision in the case of ***Tata Motors Ltd.*** v. ***The Deputy Commissioner of Commercial Taxes (SPL) and Anr.*** 2023-VIL-57-SC which upheld the decision of ***Mohd. Ekram Khan*** 1971 (11) TMI 159.

The said clarification stating that the value of original supply includes the charges to be incurred during the warranty period is in line with the decision of ***Prem Nath Motors*** 1979 (43) STC 52 (Del) and as clarified in response to Question 20 of the GST Sectoral FAQs issued w.r.t. IT/ITeS. The same has also been ruled in advance ruling in ***Re: Saraswathi Metal Works*** [2018] 99 taxmann.com 53 (AAR - Kerala).

The clarification on extended warranty services is in line with the decision by the Hon'ble CESTAT Delhi in the case of ***Maruti Udyog Ltd.*** v. ***CCE*** MANU/CE/0656/2006 *(affirmed by Supreme Court in 2007 (212) ELT A73)* and ***Commissioner*** v. ***Volvo India Ltd.*** 2005 (182) E.L.T. 471 *(affirmed by Supreme Court in 2009 (240) E.L.T. A82)* rendered in respect of Central Excise regime. It was held that where sale of extended warranty was made under a separate agreement and its purchase is purely optional, the cost extended warranty shall not be included in the assessable value of goods.

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