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Refund of accumulated input tax credit – Certain unresolved issues

By **Nirali Akhani**

The landmark tax reform of Goods and Services Tax (GST) as introduced from 1st July, 2017, is nearing completion of 5 months. The GST Council has conducted 23 meetings with continuous effort of making GST robust. Nevertheless, there are certain issues which have not been resolved so far. One such issue pertains to the refund of GST paid on input services accumulated on account of inverted duty / tax structure.

Section 54(3) of the Central Goods and Services Tax Act, 2017 ('the CGST Act'), provides that refund of any unutilised input tax credit (ITC) may be claimed in case of (i) zero rated supplies made without payment of tax or (ii) where the credit has accumulated on account of rate of tax on **inputs** being higher than the rate of tax on output supplies (other than nil rated or fully exempt supplies). Such refund of accumulated input tax credit may be claimed by an assessee at the end of any tax period.

The words "inputs" and "output supplies" used in Section 54(3) of the CGST Act need attention. The term input has been defined as: "*goods other than capital goods used or intended to be used by a supplier in course or furtherance of business*" and the term "output supply" has not been defined. However, the term "outward supply" has been defined to mean "*supply of goods or services or both, whether by sale….. made or agreed to be made by such person in the course or furtherance of business*."

What does output supply mean? Does output supply mean supply of goods and services both and is required to be read analogous to outward supply defined in the Act or it means output supply of only goods? Assuming output supply is to be read analogous to outward supply, another question arises is that does Section 54(3) of the CGST Act allows refund of only inverted rated input goods used in supplying output goods or services or both? Therefore, does the provision intend not to allow refund arising out of inverted rated structure of input services?

Let us have a look at the Central Goods and Services Tax Rules, 2017 (the Rules) and see if we can find an answer to the above question. Rule 89 of the Rules provides for the procedure for claiming refund. Rule 89(5) provides for the formula for calculating the refund amount because of inverted duty / tax structure as under:-

Maximum Refund Amount = {(Turnover of inverted rated supply of goods) x Net ITC ÷ Adjusted Total Turnover} - tax payable on such inverted rated supply of goods

> *"Net ITC" means input tax credit availed on inputs and input services during the relevant period;*
>
> *"Adjusted Total turnover" means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;*
>
> *"Relevant period" means the period for which the claim has been filed.*

The formula provided in this rule pertains to maximum refund amount allowed in case of inverted duty/tax structure. The numerator comprises of "turnover of inverted rated supply of goods" and the turnover of inverted rated supply of goods is to be multiplied with "Net ITC". Net ITC is input tax credit availed on inputs and input services during the period for which refund claim has been made.

Thus, the rule and formula provided above adds to the confusion arising from the relevant statutory provision as the numerator comprises of both turnover of inverted rated supply of goods and input tax credit availed on inputs and input services both during the period for which refund claim has been made.

Can it be said that irrespective of the term "Net ITC" the intention of the law makers is to allow refund of input goods and not input services while the output/outward supply pertains to both goods and services? If so, an assessee providing outward supply may be using various input goods and input services, but refund of inverted rated structure of only input goods is allowed as per law and not of input services. If this interpretation is adopted, the service sector industries may be adversely affected, particularly when multiple rates for services have been prescribed with or without conditions as to availment of credit.

To add to this complexity, a question also arises as to how should the term "inputs" used in Section 54(3) of the Act be construed as several goods may be used in supplying final product/output? There can be two points:

(i) Input needs to be understood as only those inputs on which rate of tax is higher than the rate of final product/output i.e. an assessee needs to make one to one correlation of rate on tax on input and final product/output and claim refund of only those inputs, the rate of tax on which is higher than final product/output;

(ii) Alternatively, a taxpayer can claim refund in respect of principal input goods used in supplying final product/output in which case interpretation of 'principal input' will also be a question.

Thus, the provision in the CGST Act when analysed along with the relevant rule does not clarify the question, but only adds to the complexities. It appears representations have also been made by various industries seeking clarification on some of these issues, but they remain unresolved. It is high time that clarification is issued in this regard or amendment to the provisions of law is made at the earliest.

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Goods and Services Tax (GST)

Notifications and Circulars

Rate of GST reduced on large number of goods and services: As decided by the GST Council in its 23rd meeting held on 10th of this month, the rates of GST on number of products and services have been reduced. While list of 28% GST rated goods has been pruned substantially, from 224 tariff headings to 50 tariff headings, rates have also been reduced on

several goods from 18% to 12% (Condensed milk; Pasta; Curry paste, mayonnaise and salad dressings; Medicinal grade oxygen, etc.), from 18% to 5% (fly ash; puffed rice chikki, peanut chikki, sesame chikki, revdi, tilrevdi, khaza, kazuali, groundnut sweets gatta, kuliya, etc.) and from 12% to 5% (finished leather, chamois and composition leather; fly ash brick, etc.). Similarly, rate of GST on guar meal, khandsari sugar, bangles of lac / shellac, uranium ore concentrate and specified dried vegetables has come down to nil.

In respect of services, stand-alone restaurants irrespective of being air conditioned or otherwise, would be liable to GST at the rate of 5%, without the facility of input tax credit (ITC). Restaurants in hotel premises having room tariff of less than Rs. 7500 per unit per day are also covered under this rate of tax, without ITC. Notification Nos. 41, 42 and 46/2017-Central Tax (Rate), all dated 14-11-2017 and effective from 15-11-2017 have been issued for this purpose. Similar notifications have also been issued under IGST and UTGST provisions. ***[Please refer L&S GST Update No. 58 of 2017 and relevant Notifications at www.gst.lakshmisri.com for details of products and services on which rate of tax has been reduced]***

Exemption to tax payment at time of receipt of advance: Notification No. 66/2017-Central Tax has been issued on 15-11-2017 to exempt all registered persons [except taxpayers who opted for composition levy under Section 10 of CGST Act] from payment of tax on advances received in case of supply of goods. The time of supply in such cases will be as per Section 12(2)(a) of the CGST Act. This notification has been issued in supersession of Notification No. 40/2017-Central Tax through which exemption was granted only to registered persons whose aggregate turnover in the preceding financial year or in the year in which registration was obtained did not exceed (not likely to exceed) Rs. 1.5 crore.

GST Returns – Last dates for number of returns postponed while GSTR-3B made mandatory till March 2018: Summary return GSTR-3B has to be mandatorily filed till the month of March 2018 by 20th of the following month, while registered persons having aggregate turnover of up to Rs. 1.5 crore rupees in the preceding financial year or the current financial year, are now required to furnish GSTR-1 quarterly with the return (GSTR-1) for the first quarter of July-September 2017 to be filed by 31-12-2017. Registered persons having aggregate turnover of more than Rs. 1.5 crore rupees are required to file GSTR-1 monthly, and such returns for the months of July to October 2017 are to be filed by 31-12-2017. Last dates for filing several other returns / declarations, namely GSTR-4, 5, 5A, 6, ITC-04 and TRAN-1 (both original submission and revision), have also been similarly extended. Notification Nos. 56 to 63/2017-Central Tax, all dated 15-11-2017 and Order Nos. 9 and 10/2017-GST, also of the same date have been issued in this regard. ***[For more details, please see relevant Notifications and L&S Update at www.gst.lakshmisri.com]***

Registration exemption to specified service provider providing service through electronic commerce operator: Exemption from registration has been provided to persons supplying services (other than supplies specified under Section 9(5) of the CGST Act) through an electronic commerce operator who is required to collect tax at source under Section 52 of the CGST Act. This exemption is available to service providers having an aggregate turnover of less than Rs. 20 lakh (Rs. 10 lakh in case of special category States) in a financial year. Notification No. 65/2017-Central Tax, dated 15-11-2017 has been issued in this regard.

Reduced rate of GST for specified supplies to research institutions, etc.: Notification No. 45/2017-Central Tax (Rate), dated 14-11-2017 has been issued to provide for 2.5% CGST on specified goods supplied to public funded research institutions, universities, IITs, NITs, IISC (Bangalore), research institutions, departments and laboratories of Central / State Governments and Regional Cancer Centre (Cancer Institute). This list excludes hospitals. While English version of this notification contains typographical errors leading to different meaning, Hindi version of the same does not have any such error. The reduced rate is effective from 15-11-2017. Similar notifications have also been issued under IGST and UTGST provisions.

IGST exemption to inter-State movement of rigs, tools and spares: Ministry of Finance has clarified that inter-State movement of rigs, tools and spares, and all goods on wheels (like cranes) will be covered by exclusion as clarified by Circular No. 1/1/2017-IGST. Thus, inter-State movement of such goods between distinct persons shall be treated neither supply of goods nor supply of services and no IGST will be levied. Circular No. 21/21/2017-GST, dated 22-11-2017 issued for this purpose however notes that such exemption will not be available if movement is for further supply of such goods, and that GST will be payable on repairs and maintenance of such goods.

EOUs – Procedure for procurement from DTA: CBEC has prescribed procedure and safeguards in respect of supply of goods to EOU, in order to ensure smooth processing of refund claims in respect of such deemed exports. EOU in this regard is required to intimate, in a prescribed form, to the registered supplier and to jurisdictional officers of the supplier and that of EOU. As per Circular No. 14/14 /2017-GST, dated 6-11-2017, tax invoice as endorsed by EOU will be considered as proof of deemed export supplies made by the registered supplier to the EOU. Certain records as required to be maintained by the EOU have also been prescribed.

Refund of unutilised ITC in case of export of fabrics, available: Manufacturer of fabrics is eligible for refund of unutilised ITC of GST paid on inputs (other than ITC of GST paid on capital goods) in respect of fabrics manufactured and exported by him. Circular No. 18/18/2017-GST, dated 16-11-2017 clarifying this, observes that restriction on refund of unutilised ITC under Notification No. 5/2017-Central Tax (Rate) would not apply to zero rated supplies.

Terracotta idols eligible for nil GST rate: Tax Research Unit of the Ministry of Finance has clarified that as terracotta is clay based, terracotta idols will be eligible for Nil rate under Sl. No.135A of Notification No. 2/2017-Central Tax (Rate), dated 28-6-2017, which prescribes nil rate for clay idols. Circular No. 20/20/2017-IGST, dated 22-11-2017 has been issued in this regard.

Milling of paddy into rice liable to GST: Milling of paddy into rice is not eligible for exemption under Sl. No 55 of Notification No. 12/2017-Central Tax (Rate) and corresponding notifications issued under IGST and UTGST Acts. Circular No. 19/19/2017-GST, dated 20-11-2017 issued by Ministry of Finance clarifying so, however notes that milling of paddy into rice on job work basis is liable to GST at the rate of 5%, on the processing charges (and not on the entire value of rice) under Sl. No. 26 of Notification No. 11/2017-Central Tax (Rate). According to this circular milling of paddy is not an intermediate production process in relation to cultivation of plants.

Customs

Notifications and Circulars

IGST payable on goods transferred or sold while being in bonded warehouse: Transfer of goods deposited in a customs bonded warehouse, by importer to another person, would attract IGST at the value determined as per Section 20 of IGST Act read with Section 15 of CGST Act and the rules made thereunder. According to CBEC Circular No. 46/2017-Cus., such transfer will amount to inter-State supply of imported goods, as it takes place before the goods cross the customs frontiers of India. This circular also notes that tax liability in such cases shall be reckoned as per Section 9 of CGST Act.

Drawback – CBEC rescinds Circulars prescribing monetary limits for drawing of samples: CBEC has rescinded Circular Nos. 34/95-Cus., 57/97-Cus., and 25/2005-Cus. prescribing monetary limits with respect to drawing of samples for grant of drawback and for giving exemptions from sampling requirements in certain situations. Circular No. 47/2017-Cus., dated 27-11-2017 issued for this purpose however notes that export shipments shall continue to be subjected to appropriate treatment in terms of risk criteria provided in Risk Management System (RMS).

Electronic sealing of export containers postponed: Considering insufficient stock of e-seals with the notified vendors, CBEC has postponed implementation of mandatory e-sealing of export containers. E-sealing will be mandatory from 15th of December, 2017 for exporters who have been permitted self-sealing facility, AEO exporters, and exporters availing supervised stuffing at their premises for 15 specified ports and ICDs. CBEC Circular No. 44/2017-Cus., dated 18-11-2017 issued in this regard also states that e-sealing procedure for full container load stuffed at approved premises would be mandatory from 1-1-2018 for all ports/ICDs.

Refund of IGST on exports – CBEC identifies certain issues and prescribes solutions: CBEC has identified certain common errors made by exporters while filing GSTR-1 and Shipping Bills, affecting disbursal of IGST refunds. Circular No. 42/2017-Cus., dated 7-11-2017 notes that in case incorrect Shipping Bill number has been mentioned in GSTR-1 of July, 2017, the same can be amended by mentioning the correct Shipping Bill number in Table 9A of GSTR-1 of August. Exporters have also been asked to fill details of zero rated supplies in Table 6A in GSTR-1 through utility provided at https://gst.gov.in in respect of exports in August 2017. This circular also advises merchant exporters to take certain precautions to avail the benefit.

IGST exemption to imports under lease: All goods, vessels, ships (other than motor vehicles) imported under lease, by the importer for use after import have been exempted from IGST payable at the time of import, subject to specified conditions. Notification No. 85/2017-Cus., dated 14-11-2017 issued in this regard amends Notification No. 50/2017-Cus. while also granting exemption from BCD and IGST to lifesaving drugs/medicines for personal use, supplied free

of cost by overseas supplier. The exemption to life saving drugs is available subject to conditions including that the goods are imported by individual for personal use.

Readymade garments and made-ups – MEIS rates enhanced: Rates of incentive provided by the government under Merchandise Exports from India Scheme (MEIS) for export of readymade garments and made-ups have been revised upwards. According to DGFT Public Notice No. 42/2015-20, dated 24-11-2017, this increase from 2% to 4% is valid from 1-11-2017 till 30-6-2018. According to the Press Release of the Ministry of Commerce, this measure will incentivise the exports of labour intensive sectors of readymade garments and made ups and contribute to employment generation. Similarly post-GST rates have also been notified for Scheme for Rebate of State Levies (RoSL) on export of such products.

Dumpers for coal mines eligible for Project Import benefit: CBEC has clarified that dumpers designed for mining activities and to be used in coal mines are eligible for Project Import benefits if the same is certified by the concerned sponsoring authority. Instruction No. 17/2017-Cus., dated 20-11-2017 issued by CBEC in this regard notes that High Level Committee in its half yearly report (December 2015) was of the view that dumpers are essential for coal mining and unless mined coal is removed by these dumpers, further mining cannot take place.

Pulses exports – Prohibition removed: All varieties of pulses, including organic pulses, have been made 'free' for export without any quantitative ceilings if exports are made through EDI ports. DGFT Notification No. 38/2015-20, dated 22-11-2017 issued in this regard however notes that for export through non-EDI Land Custom Stations (LCS) on Indo-Bangladesh and Indo-Nepal border, the exporter will have to do prior-registration of quantity with DGFT.

Ratio decidendi

Drawback in case of inter-unit transfer of raw material between SEZ units: Calcutta High Court has held that Rule 22(2) or Rule 34 of the Special Economic Zone Rules, 2006 was not violated even if the raw materials brought into one unit are utilized in the manufacture of goods in another unit of the assessee in the SEZ and exported therefrom. The Court referred to the provisions of Rule 30(15)(v) and the proviso to Rule 34 and further noted that it was not the case of the Customs Authorities that the duty paid raw materials brought into the zone were used otherwise than for manufacture of goods which were exported.

The department had contended that at the time of export, assessee (Kariwala Industries) had used letter of permission of another unit (Kariwala Green Bags) and as such, were guilty of mis-declaration. The Court however held that Kariwala Green Bags was only the name given by the corporate entity Kariwala Industries Limited to part of its business and there was no existence of a separate company by the name of Kariwala Green Bags. The Court was of the view that it was permissible for Kariwala Industries Limited to export in its own name, the goods manufactured in its business name called Kariwala Green Bags and upon mentioning the particulars of the letter of permission issued in the name of the latter in the export documents and to receive the export proceeds in respect of such exports. [*Kariwala Industries Limited* v. *Development Commissioner* - 2017-VIL-579-CAL-CU]

Valuation – Different prices when description of goods same: CESTAT Chennai has allowed the appeal of the assessee in a valuation dispute

where the importer had declared different prices for the goods having the same description. The Tribunal in this regard took note of the fact that though goods are of same description they had different chemical properties, were used for different purposes and formed part of different batch numbers. Certificate of analysis explaining the difference in chemical characteristics of the product imported and having different use, was also relied in this regard. [*Amoog Chemicals* v. *Commissioner* - 2017-TIOL-4165-CESTAT-MAD]

Central Excise and Service Tax

Circular

Budgetary support (Refund) for units earlier availing area-based exemption: CBEC has issued Circular No. 1060/9/2017-CX, dated 27-11-2017 prescribing procedure for manual filing and processing of refund claims (budgetary support claims) relating to first quarter ending Sept., 2017, by units which were earlier availing area based exemption. This benefit is available to such units, located in J&K, Uttarakhand, HP, and North East including Sikkim, for the residual period for which the unit would have operated under earlier schemes. Refund of GST is limited to 58% of CGST or 29% of IGST paid in cash. Application for registration for availing the benefit shall be filed which will be verified by jurisdictional Central Tax authority. Eligible units after registration shall file application for refund and physical inspection of units will be carried out before sanction of refund. Provisional refund for six months will be available if inspection could not be conducted.

Ratio decidendi

Refund of Education Cess under area based exemption: Supreme Court of India has allowed refund of Education Cess and Secondary and Higher Secondary Education Cess which were paid along with Central Excise duty, once said excise duty itself was exempted in case of units located in North-East States and in J&K. Relying on two CBEC Circulars, the Apex Court was of the view that when excise duty is exempted, Education Cess in nature of surcharge, partaking character of excise duty, would also be exempted. It was held that there cannot be any surcharge when basic duty itself is Nil. The Court in this regard also reiterated that if two views are possible, one in favour of assessee has to be adopted. [*SRD Nutrients Private Limited* v. *Commissioner* – Judgement dated 10-11-2017 in CA Nos. 2781-2790/2010 and others, Supreme Court]

Cenvat Rule 6 – Sale of items recovered during ship breaking is not trading: CESTAT Mumbai has dismissed the appeal filed by the Revenue department against dropping of demand under Rule 6 for reversal of credit on items like motors, generator, engine, remnant oil etc., cleared by assessee after breaking of the ship. Reliance in this regard was placed by the Tribunal on its earlier Order in another case of the assessee, wherein it was held that the items in respect of which demands under Rule 6 of Cenvat Credit Rules have been made were not purchased by assessee but were part of the ship when it is imported, and hence the activity cannot be considered as trading activity. [*Commissioner* v. *Arya Corporation* – Order dated 27-10-2017 in E/85915/17, CESTAT Mumbai]

Cenvat credit on security service for transit of goods when not admissible: In a case where assessee was not including the value of freight and insurance incurred on transportation of goods to the buyer's premises in the value of the goods, Mumbai Bench of the CESTAT has held that Cenvat credit of service of security guard availed for transit of goods from the factory to the buyer's premises was not admissible. It was held that the contention that buyer's premises should be treated as place of removal, was, therefore, not sustainable.

Reliance in this regard by the assessee on the Order in the case of *Heubach Colour* was also rejected by the Tribunal observing that said decision was passed in respect of security service provided for transport of export goods to the port of export. Further, allowing credit on courier services used in procurement of inputs and in respect of documents, the Tribunal denied Cenvat credit on such service used in clearance of finished goods. [*Bharat Bijlee Ltd.* v. *Commissioner* – Order dated 27-10-2017 in E/86540/17, CESTAT Mumbai]

Cenvat Rule 6 and Central Excise Rule 57CC are significantly different: Dismissing the appeal filed by the assessee against the demand under Cenvat Credit Rule 6 where clearances were made while availing benefit of Notification No. 12/2012-C.E., CESTAT Mumbai has held that provisions of Rule 57CC of Central Excise Rules, 1944 are not the same as Rule 6(6) of Cenvat Credit Rules, 2004. Observing that while Rule 57CC dealt with products and Rule 6(6) dealt with excisable goods, the Tribunal was of the view that a 'product' was different from 'goods'. The decisions cited by the assessee were found to be not applicable, as they were passed either with reference to Rule 57CC or passed relying on such decisions based on the reference to Rule 57CC. [*Kelvion India Pvt. Ltd.* v. *Commissioner* – Order dated 27-10-2017 in E/86678/17, CESTAT Mumbai]

Cenvat Credit of tax paid on rent of dealer's premises when available: Bangalore Bench of CESTAT has allowed appeal of the assessee in respect of Cenvat credit of Service tax paid on rent of dealer's premises and on security services availed for such premises. The Tribunal in this regard noted that the premises outside the factory was taken to store the raw material, and dealer's registration was taken only exclusively to the appellant's factory. Holding that the premises was an extension of the factory of the assessee, it was observed that the goods were not sold or removed to any other person from there and inputs were supplied from the dealer's registered premises to the assessee-appellant alone. Rent agreement being in the name of own company which merged with them later, was also considered by the Tribunal in this regard. [*Meyer Organics Pvt. Ltd.* v. *Commissioner* - 2017-VIL-938-CESTAT-BLR-ST]

Area based exemption – Computation of value addition: CESTAT Chandigarh has held that when an amount of duty was refunded to the assessee, under Notification No. 1/2002-C.E., the same had to be deducted from the Central Excise duty paid by the assessee while arriving at actual value addition. Revenue department's contention that refund under the said notification cannot be considered as part of value addition, being an incentive, was hence rejected by the Tribunal. Assessee's contention for inclusion of outward freight was also upheld by the Tribunal. The dispute involved fixing of special rate of value addition under Notification No. 1/2002-C.E. [*Kangaro Industries Limited* v. *Commissioner* - 2017-VIL-935-CESTAT-CHD-CE]

Export of service – SMS aggregator service to foreign company within India: CESTAT Mumbai has allowed refund of unutilised Cenvat credit when SMS aggregator service was provided by the assessee to foreign company (Facebook) for its subscribers in

India. Revenue department's contention that service was provided in India as the actual service recipient, i.e. the subscribers whose SMSs were being sent or received, was located in India and the assessee-respondent was also located in India, was rejected by the Tribunal while noting that the assessee had no connection/ interaction or relation with the Indian subscribers of the foreign company, and that the service was provided under the terms and conditions of the agreement made between the foreign company and the assessee. The Tribunal was also of the view that if the department chose not to issue demand notice, denying benefit of exports, it was not correct to deny refund of Cenvat credit. [*Commissioner* v. *Gupshup Technology India Pvt. Ltd.* - 2017-VIL-932-CESTAT-MUM-ST]

"Cheeselings" and "Musst Bites" edible preparations eligible for exemption as "Namkeen": Observing that there was no definition of 'namkeen', and that it cannot be concluded that the product is a 'namkeen', on the basis of whether the goods are fried or otherwise, CESTAT Mumbai has held 'Cheeselings' and 'Musst Bites' as 'namkeen'. The Tribunal for this purpose applied the common parlance principle and noted that the word "namkeen" was clearly declared on the packages of the products, and that the goods were bought and sold as "namkeen" only. Exemption under Sl. No. 29 of Notification No. 3/2006-C.E. was held as admissible by the Tribunal while it held that the notification covered not only 'namkeen' but 'similar edible preparations in ready for consumption form'. [*Parle Products Pvt. Ltd*. v. *Commissioner* - 2017-VIL-914-CESTAT-MUM-CE]

VAT

Ratio decidendi

Rectification in Returns – Regularisation of technical omissions to ensure tax compliance: In a case involving denial of rectification of some errors in the returns filed by the assessee, which came to light after an audit, Kerala High Court has held that the mere apprehension, that if the assessee was permitted to pay differential tax, he might claim input tax credit, cannot be a ground to deny the opportunity to rectify an anomaly in the returns. It was held that since the assessee voluntarily came forward to rectify omissions, his action cannot be said to be pursuant to detection of any suppression by the Department.

The Court in this regard also observed that in cases where there is no dispute with regard to payment of tax by a dealer, his claim for ITC, of the tax paid in the immediate preceding transaction, cannot ordinarily be denied. It was also held that limitation provisions in the statute that provide for taking of the credit or for revising returns so as to avail such credit have to be construed liberally. Allowing the Writ Petition, the Court also held that tax authorities should be more accommodative to reasonable requests for regularising technical omissions with a view to ensuring tax compliance. [*Alwaye Sugar Agency* v. *Assistant Commissioner* - 2017-VIL-569-KER]

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