Lakshmikumaran & Sridharan attorneys

TAX

amicus

An e-newsletter from
Lakshmikumaran & Sridharan, India

October 2017 / Issue – 76

Contents

October
2017

Articles

Ocean Freight under GST – A Sea Change?

By **S Rahul Jain and R. Sahana**

Introduction

In the landmark decision of *Govind Saran Ganga Saran* v. *Commissioner of Sales Tax*[1], the Hon'ble Supreme Court held that one of the canons of taxation is that there must be a clear indication of the person on whom the levy is imposed and who is obliged to pay the tax. If this component is not fulfilled, the Apex Court stated that "*it is difficult to say that the levy exists in point of law".*

The intention of this article is to identify whether the GST law clearly and definitely indicates the person who is obliged to pay tax in a transaction involving services provided by a shipping line located outside India to an exporter located outside India for the purpose of transporting goods to an importer located in India. In other words, upon whom does the liability to pay GST vest when ocean freight is paid in case of CIF ('Cost-Insurance-Freight') import.

S. No. 8 of Notification No. 8/2017-Integrated Tax (Rate) dated 28th June, 2017 prescribes a rate of 5% for services provided or agreed to be provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India. Thus, *prima facie* it seems as though ocean freight in case of CIF import will be subject to GST.

Service Tax v. GST

We shall proceed to summarise the evolution of the law relating to ocean freight from the erstwhile Service tax regime up to the latest GST law in the following manner: -

Service Tax (Pre-2017) [10-5-2013 – 21-1-2017]

- Services by way of transportation of goods by an aircraft or a vessel from a place outside India to the customs station of clearance in India was specified in the negative list which thereby, exempted the service from Service tax. - Section 66D(p)(ii).
- The said entry under the Negative list was omitted with effect from 1-6-2016 and a *pari materia* provision was incorporated in the Mega Exemption Notification No. 25/2012-ST, dated 20-6-2012 *vide* Entry 53. Resultantly, the benefit of the exemption continued.

Service Tax (Post 2017) [22.01.2017 – 1.07.2017]

- The Mega Exemption Notification was amended *vide* Notification No. 1/2017-ST, dated 12-1-2017 and a proviso was inserted excluding from the ambit of the exemption services by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India received by a person located in a non-taxable territory.
- Further, Notification Nos. 2/2017-ST and 3/2017-ST, both dated 12-1-2017 were introduced and the same entrusted the

[1] 1985 AIR 1041.

liability to pay tax on the person in India who complied with Sections 29, 30 or 38 or their agent under Section 148 of the Customs Act, 1962, i.e., the foreign liner or steamer agent and not the service provider.

- This position was amended with effect from 23-4-2017.
- Notification Nos. 15/2017-ST and 16/2017-ST, both dated 13-4-2017 introduced amendments that made the importer located in India fully liable for paying Service tax in case of services provided by a person located in non-taxable territory to a person located in non-taxable territory by way of transportation of goods by a vessel. The notifications did not provide for differential treatment for imports on CIF or FOB basis.

GST (1.07.2017 – Current date)

- Notification No. 8/2017-Integrated Tax (Rate) dated 28-6-2017 prescribes a rate for 5% for the services in question, as elucidated above.
- Notification No. 10/2017-Integrated Tax (Rate) dated 28-6-2017 prescribes the services in relation to which the recipient of service is liable to pay GST under reverse charge.
- S. No. 10 of the said Notification provides that liability to pay GST on services supplied by a person located in non-taxable territory by way of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India would vest on the importer, located in India.

Under Service Tax, it is clear that the service of transportation of goods by a vessel from a place outside India up to the customs station of clearance in India became taxable only with effect from 22-1-2017 *vide* Notifications dated 12-1-2017 until which time, the service was exempted by way of the Negative list or the Mega Exemption Notification.

For the period between 22-1-2017 and 23-4-2017, the taxability shifted from one hand to another and the same can be summarized as follows:-

Situation	Period	Tax Liability
A	Prior to 22-1-2017	Not Taxable
B	Between 22-1-2017 to 22-4-2017	Taxable at the hands of Foreign Liner or Steamer Agent
C	After 23-4-2017	Taxable at the hands of Importer

Comparison of relevant provisions

Section 68 of the Finance Act, 1994 stipulates the person liable to make the payment of Service tax. Section 68(2) empowered the Central Government to notify the person other than the service provider, who would be liable to make payment of Service tax in respect of certain specific taxable services. The *pari materia* provision under GST that empowered the Central Government to issue Notification No. 10/2017-Integrated Tax (Rate) is Section 5(3) of the IGST Act, 2017 which provides that levy of GST shall be under reverse charge on the recipient of the supply for all those services notified by the government.

Although, the intention of both Section 68 and Section 5(3) is to levy tax on a person other than the supplier/service provider, it is to be noted that Section 5(3) specifically states that tax

would be payable under reverse charge by the **'recipient'** of a supply. The term 'recipient' has been defined by Section 2(93) of the GST Act as the person liable to pay the consideration. Since the GST Act specifically recognizes 'recipient', only such person is liable under Section 5(3) to pay tax on reverse charge basis. **No other person, other than the recipient of the supply will be liable to pay tax under reverse charge.**

This statement can be contrasted with Section 68(2) which states that the Central Government can notify a person other than the service provider who would be liable to discharge Service tax in respect of certain services. Unlike the GST Act, the liability to pay tax under Section 68(2) would vest on any person that the Government notifies. By virtue of the same, a person other than the recipient of the supply, i.e., even a third party can be made liable to discharge the Service tax under reverse charge.

Impact under GST

It is also relevant to consider the relevant entry in Notification No. 10/2017- Integrated Tax (Rate) which states that on specified categories of supply of services, IGST ***shall be paid on reverse charge basis by the recipient of such services.***

Although, the notification, under S. No. 10, vests the liability on the importer to pay GST, it is noted that the said notification also stipulates that payment under reverse charge would be payable by the 'recipient of the service'. The question that arises then is how the term 'recipient' as employed by said Notification should be understood.

In this regard, reliance is placed on the case of *Collector of Central Excise* v. *Parle Exports (P) Ltd*.[ii] where the Hon'ble Supreme Court held that a Notification issued under Rule 8 of the Central Excise Rules should be read along with the Act. Similarly, the Constitution Bench of the Apex Court in the case of *Orient Weaving Mills (P) Ltd*. v. *Union of India*[iii] has held that rules and notifications issued by the Central Government shall have effect as if being enacted in the Central Excises and Salt Act, 1944, itself and can be said to have become part of the taxing statute.

Relying on this understanding, it can be said that Notification No. 10/2017- Integrated Tax (Rate) has to be read along with the GST Act which means that the definition of the term 'recipient' as detailed above will be borrowed for the purpose of the said Notification as well.

A conjoint reading of Section 5 of the IGST Act and Notification No. 10/2017- Integrated Tax (Rate) clearly indicates that the **liability to pay GST under reverse charge would vest only in the recipient of the service.** When services are provided by a person located outside India by way of transportation of goods for an importer located in India who receives the services and pays consideration for the same, it can be said that it is the importer who is the recipient of such a service and it is he who would be liable to pay tax under reverse charge basis.

However, in the scenario envisaged in the current article, where the goods are transported on CIF import basis, it is the exporter located outside India who is liable to pay the shipping line for the service of transportation. Thus, it is the foreign exporter who has in fact received the service and is the recipient of the supply of the shipping line as per the definition under GST. In such a scenario, the importer located in India is not the recipient of the supply and the liability to pay GST cannot be vested on him for the reason that the charging section as well as Notification No. 10/2017- Integrated Tax (Rate) vest the

[ii] 1988 (38) E.L.T. 741 (S.C.)

[iii] 1978 (2) E.L.T. 311 (S.C.)

liability to pay GST only on the recipient of the supply.

It can also be contended that the notification cannot impose a liability on a person other than the recipient of the supply. In other words, there is no legal standing to impose the liability to pay tax on the importer located in India when the services rendered by the shipping line are in fact received only by the exporter located abroad.

Conclusion

In conclusion, it can be said that it is not clearly and definitely ascertainable on whom the liability to pay tax arises in the subject matter of this Article. Even though the aforementioned Notification No. 10/2017- Integrated Tax (Rate) provides that the liability to pay tax would vest on the importer, the researchers are of the view that the levy does not exist for the reason that there exists no power to issue a Notification imposing a liability on any person, other than the recipient of the supply. Therefore, it can be contended that there exists no liability at all on the importer to pay GST in case of CIF import. Nevertheless, it is to be noted that the views expressed may be contested by the Department and are subject to litigation.

[The authors are Joint Partner and Associate, respectively, Lakshmikumaran & Sridharan, Chennai]

Supply by an SEZ Unit: Controversy in levy and collection

By **Nitum Jain**

The Goods and Services Tax regime has replaced the diverse indirect tax structure existing in the country prior to 1st July 2017, filling the various gaps and failings of the erstwhile system. However, the new regime is not without its shortcomings.

Supplies by an SEZ unit to a DTA – General Framework

Supplies made ***to*** and ***by*** a Special Economic Zone unit, or SEZ unit, are to be treated as an inter-state supply under the GST regime and the levy of IGST is attracted at the applicable rate. While the deeming fiction under the IGST law allows for the benefit of zero-rating to supplies made ***to*** an SEZ unit, the supplies made ***by*** an SEZ unit in the Domestic Tariff Area (DTA) are subject to the general rigours of the GST regime and no distinct provisions or procedures have been effected for the latter. Therein lies the problem.

Erstwhile tax implication v. Post-GST implications

As per the SEZ scheme under the Special Economic Zones Act, 2005 (SEZ Act) and the rules made thereunder, DTA clearances are to be treated as import into India and customs duties are to be paid by the importer on clearance of goods by filing Bill of Entry. Under the pre-GST regime, sale of goods by the SEZ unit attracted Sales tax in the hands of the SEZ unit and Customs duties, i.e. Basic Customs duty and CVD (SAD being exempt where goods suffered VAT), in the hands of the importer.

However, the SEZ Act is yet to be aligned with the provisions of GST statutes which provide that "import" *with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India*". In case of said imports, as per proviso to Section 5(1) of the IGST Act, tax shall be levied and collected as per the customs regime, i.e. IGST is payable by the

importer on clearance. Since SEZ units are not a place outside for the purposes of the GST regime, procurement by a recipient in the DTA does not qualify as an "import" under the GST Act and therefore, the levy and collection under the Customs regime do not strictly apply to supplies by SEZ units.

Therefore, a literal reading of the provisions provides that:

- the SEZ unit making such inter-state supply would be liable to pay tax as any other supplier under the IGST law; and
- clearance of goods from the SEZ by the recipient in the DTA would invite duties of customs payable by the recipient in the DTA under the customs regime read with the SEZ scheme.

Is IGST payable twice?

At this juncture, it is pertinent to note that by the operation of the Taxation Laws (Amendment) Act, 2017, IGST has been included as a duty of customs under the Customs Tariff Act, 1975. Therefore, the question which arises is whether IGST would be payable twice in such a case? That is, is IGST payable once by the recipient on filing the Bill of Entry for clearance of goods to the DTA and thereafter also by the SEZ unit on its outward inter-state supply? The answer ought to be in the negative as a single transaction cannot possibly be taxed under the same levy twice; however, the Government is yet to throw any light on this critical issue.

Who is liable to pay?

Presuming the liability of IGST arises only once, the second question which arises is that who is liable to discharge said tax liability? The GST statutes and the rules made thereunder offer no clarity on whether IGST is to be paid by the SEZ unit or is to be paid by the recipient on clearance.

Possible solution

A reference can be made to **Instruction No. 9** of Form GSTR-I**,** i.e. the format for filing return for outward supplies, which states: -

"Any supply made by SEZ to DTA, without the cover of a bill of entry is required to be reported by SEZ unit in GSTR-1. The supplies made by SEZ on cover of a bill of entry shall be reported by DTA unit in its GSTR-2 as imports in GSTR- 2. The liability for payment of IGST in respect of supply of services would, be created from this Table."

Going by the above instruction in Form GSTR-I, read along with the SEZ Act provisions, it is possible to take a view that the supply by the SEZ unit to the DTA is to be treated akin to import and unless the recipient is not required to file a Bill of Entry for any reason, IGST is payable by the recipient in the DTA on filing the Bill of Entry mandated under the SEZ scheme.

What the authorities Tweet

While the following have no legal validity, it may also be pertinent to mention the said replies made by the GST twitter handle against the Twitter Asks, in order to grasp the view taken by the authorities on such supplies:

S.no.	Question/ Tweets received	Replies
37.	When goods are being imported from SEZ who will pay IGST?	Such supply is treated as import and present procedure of payment of duty continues with the variation that IGST is levied in place of CVD.
38.	Who will pay IGST when goods are procured from SEZ? Today importer is paying both BCD and CVD.	Such supply is treated as import and present procedure of payment continues with the variation that IGST is levied in place of CVD.

Therefore, it can be seen that the general understanding of the authorities in this respect is to treat such supplies as import of goods and tax the same as per the customs regime.

Clarity required

At the close of the fourth month from the advent of the GST regime and amid unceasing efforts of the Government to clarify and simplify industry issues, the above two questions remain unanswered. A clarification to this effect would be a welcome relief to the SEZ community and their customers in the DTA.

[The author is an Associate, Lakshmikumaran & Sridharan, New Delhi]

Goods and Services Tax (GST)

Notifications, Circulars and Council decisions

GST Returns – Due date for filing specified returns extended and late fees for delayed filing of GSTR-3B waived – Due date for filing and revising TRAN-1 extended to 30 November: Last dates for submission of GST Returns 4, 5A, 6, ITC-01 and ITC-04 have been postponed. While GSTR-4 for the quarter July-Sept., 2017 is to be filed by Composition supplier by 15-11-2017, GSTR-5A for the months of July, August and September, 2017, is to be filed by person supplying online information and database access or retrieval services from a place outside India to a non-taxable online recipient, by 20th of November, 2017. GSTR-6 for July, August and September, 2017 is to be filed by Input Service Distributor (ISD) by 15th of November, and GST ITC-01 is to be filed by registered persons, who became eligible for ITC under CGST Section 18(1), during months of July, August and September, 2017, by 30-11-2017. Notification Nos. 41 to 44/2017-Central Tax, all dated 13-10-2017 and Notification No. 52/2017-Central Tax, dated 28-10-2017, have been issued for this purpose. Similarly, declaration in Form GST ITC-04, in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another, during the quarter July to September, 2017, has to be made by 30-11-2017.

Late fee for delayed filing of summary Return GSTR-3B for the months of August and September 2017 has been waived as per Notification No. 50/2017-Central Tax, dated 24-10-2017.

Due date for both filing and revising Form GST TRAN-1 has also been extended to 30-11-2017. Order Nos. 7/2017-GST and 8/2017-GST, both dated 28-10-2017 have been issued in this regard.

Nominal rate of GST for supplies to merchant exporter: Registered suppliers can now supply goods to registered recipient for the purpose of export on payment of GST at the effective rate of 0.05% CGST (0.1% IGST), subject to prescribed conditions. Notification No. 40/2017-Central Tax (Rate), dated 23-10-2017 issued for this purpose, lays down certain conditions including time period within which export shall be made. The recipient has to declare the GSTIN of the supplier in the shipping bill or bill of export, and provide copy of the order for procuring goods to the jurisdictional tax officer of the supplier.

Area based exemption – Budgetary Support Scheme introduced: The Scheme of Budgetary Support has been introduced to compensate the units located in State of Jammu & Kashmir, Uttarakhand, Himachal Pradesh and North Eastern States including Sikkim which were earlier availing the area based exemption under Central Excise law. The benefit under the scheme notified by the Department of Industrial Policy and Promotion (DIPP) by a Notification dated 5-10-2017 will be available by way of refund of tax paid and no upfront exemption would be available. Amount of budgetary support allowed would be sum total of 58% of the Central Tax and 29% of the Integrated Tax, paid through debit in cash ledger account after utilization of input tax credit.

Though the scheme has come into operation w.e.f. 1-7-2017 and is valid up to 30-6-2027, benefit of the scheme will only be available in respect of 'specified goods' and during the 'residual period'. 'Residual Period' in this regard has been defined to mean the remaining period out of the total period of 10 years during which the unit would have been eligible to avail the area based exemption under the specified Notifications.

Deemed exports - Specified supply of goods notified for benefit of deemed exports: Supply of goods or capital goods by a registered person against Advance Authorisation or Export Promotion Capital Goods Authorisation, respectively, would be eligible for benefit of deemed exports under GST. Similarly, supply of goods by a registered person to Export Oriented Unit (EOU) and supply of gold by a bank or Public Sector Undertaking specified in Notification No. 50/2017-Cus., against Advance Authorisation would also be eligible for deemed export benefit. Notification No. 48/2017-Central Tax, dated 18-10-2017 has been issued in this regard. Rule 89(1) of the Central Goods and Services Tax Rules, 2017 has also been amended by CGST (Tenth amendment) Rules, 2017, dated 18-10-2017, to allow supplier of deemed export supplies to file application for refund of tax paid, subject to conditions. It may be noted that Notification No. 49/2017-Central Tax further lists evidences which are required to be produced by the supplier of deemed export supplies for claiming refund.

Registration exemption for inter-State supplies of services: Service providers whose annual aggregate turnover is less than Rs. 20 lakhs (Rs. 10 lakhs in special category states except J & K) have been exempted from mandatory registration even if they are making inter-State taxable supplies of services. Notification No. 10/2017-Integrated Tax, dated 13-10-2017 has been issued in this regard.

RCM liability on procurement from unregistered dealers, deferred: Liability under Reverse Charge Mechanism (RCM) under CGST Section 9(4), IGST Section 5(4) and UTGST Section 7(4), has been deferred till 31-3-2018. Such liability is attracted when a registered

person procures taxable goods or services from unregistered person. Exemption till 31-3-2018 has now been granted by amending Notification No. 8/2017-Central Tax (Rate) in respect of CGST and Notification No. 8/2017-Union Territory Tax (Rate) for UTGST. Similar exemption from IGST has also been provided by Notification No. 32/2017-Integrated Tax (Rate). It may be noted that exemption was earlier available to such supplies not exceeding Rs. 5000/- per day only.

RCM liability – Additional entries: Scope of reverse charge mechanism under CGST Section 9(3) has been widened by inclusion of more entries. Any registered person procuring used vehicles, seized and confiscated goods, old and used goods, waste and scrap from Central Government, State Government, Union territory or a local authority, is now liable to GST. Under services, Reserve Bank of India has been made liable for GST on supply of services by the members of Overseeing Committee to the RBI. Notification Nos. 36/2017-Central Tax (Rate) and 33/2017-Central Tax (Rate) have been issued for this purpose. Similar Notifications have also been issued under IGST and UTGST provisions.

Rate of GST on specified goods revised: Rate of GST on certain specified goods have been revised. While Notification Nos. 34 and 35/2017-Central Tax (Rate), both dated 13-10-2017 have been issued under CGST, similar notifications have also been issued under IGST and UTGST laws. Some of the important items on which GST rate has been revised are:

- *Nil rate of GST* has been prescribed for Duty Credit Scrips. It may be noted that this is the second round of reduction in the GST rate for duty credit scrips.
- *2.5% CGST or 5% IGST* is now leviable on Mangoes sliced, dried; Khakhra, plain chapatti or roti; unbranded namkeens, bhujia, mixture, chabena and similar edible preparations; medicaments (including those used in Ayurvedic, Unani, Siddha, Homeopathic or Bio-chemic systems), manufactured exclusively in accordance with the formulae described in the authoritative books and sold under name as given in such books; waste, parings or scrap, of plastics and rubber (other than hard rubber); waste and scrap of hard rubber; recovered waste or scrap of paper or paperboard; cullet or other waste or scrap of glass; e-waste, and; real zari thread (gold) and silver thread, combined with textile thread.
- *6% CGST or 12% IGST* is payable on sewing thread of manmade filaments and manmade staple fibres; synthetic or artificial filament yarns, and; yarn of manmade staple fibres.
- *9% CGST or 18% IGST* is now leviable on poster colour; modelling pastes for children's amusement; fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips, of base metal; parts suitable for use solely or principally with fixed speed diesel engines of power not exceeding 15HP; parts suitable for use solely or principally with power driven pumps primarily designed for handling water, and; plain shaft bearings.

GTA service provided to unregistered person, exempted: Services provided by a Goods Transport Agency (GTA) to an unregistered person, including an unregistered casual taxable person are now liable to Nil GST. It may be noted that such exemption is however not available to service provided by a GTA to any factory registered under Factories Act; Society registered under the Societies Registration Act; Co-operative Society established by or under any law; body corporate established, by or under any law; partnership firm; or casual taxable person

registered under CGST, IGST, SGST or UTGST laws. Amendments in this regard have been made by Notification No. 32/2017-Central Tax (Rate), dated 13-10-2017 in Notification No. 12/2017-Central Tax (Rate).

Job work services – GST rates for certain services revised: Rate of GST on certain important job work services has been revised downwards. Some of the important services covered in this round of amendments made by Notification No. 31/2017-Central Tax (Rate), dated 13-10-2017 are:

- Job work services in relation to all products classifiable under Chapter 71 will now be liable to 2.5% CGST. It may be noted that earlier this rate did not cover imitation jewellery.
- Job work services in relation to food and food products falling under Chapters 1 to 22 will be liable to CGST at the rate of 2.5%.
- Job work in relation to printing of all goods falling under Chapter 48 or 49 which attract CGST at the rate of nil, 2.5% or 6% would now be liable to CGST at the rate of 2.5% / 6%.
- Job work in relation to all products falling under Chapter 23, except specified dog and cat food, is now liable to CGST at the rate of 2.5%.
- Job work in relation to manufacture of clay bricks falling under TI 69010010 is liable to CGST at the rate of 2.5%.

Exemption to supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees: Notification No. 9/2017-Integrated Tax (Rate) has been amended by Notification No. 42/2017-Integrated Tax (Rate), dated 27-10-2017 by the CBEC to provide for exemption to supply of services having place of supply in Nepal or Bhutan, against payment in Indian Rupees.

Motor vehicles – Lease or sale of vehicles purchased before 1-7-2017: Effective rate of GST on motor vehicles purchased before 1-7-2017 and leased before 1-7-2017 would now be 65% of CGST/IGST/UTGST specified under Notification Nos. 1/2017 (Rate) of CGST, IGST or UTGST law plus Compensation Cess. Similarly, tax rate would be 65% of GST + Compensation Cess in case of sale of motor vehicles by registered person when the vehicle was purchased by him prior to 1-7-2017 and no ITC of Central Excise duty or VAT or any other taxes was taken. It may be noted that such rate of tax would be applicable till 30-6-2020. Notification Nos. 37/2017-Central Tax (Rate), 38/2017-Integrated Tax (Rate) and 37/2017-Union Territory Tax (Rate) have been issued for this purpose.

Works Contract services – GST rates revised for certain specified services: In the latest round of amendments as earlier recommended by the GST Council, the CBEC has revised downwards the rates of GST on Works Contract services involving predominantly earth works (i.e. constituting more than 75% of the value of the works contract) supplied to Central/ State Government, Union Territory, Local Authority, Governmental Authority/ Entity. The new rate of CGST would now be 2.5%. Similarly, new rate of CGST on Works Contract service in respect of offshore works contract relating to oil and gas exploration and production (E&P) in the offshore area beyond 12 nautical miles, would now be 6%.

Relaxation from tax on advance received by SMEs: Registered person whose aggregate turnover in preceding financial year did not exceed Rs. 1.5 crore or whose aggregate turnover in the year in which he has obtained registration is likely to be less than Rs. 1.5 crore and who did not opt for the Composition levy, are no more liable to pay GST on receipt of advance in respect of any supply of goods. Notification No.

40/2017-Central Tax, dated 13-10-2017 states that such persons shall pay tax on the outward supply of goods at the time of supply as specified in Sections 12(2)(a) and 14.

Proper officer for refund, notified: CBEC has notified officers appointed under the respective State GST Acts or the Union Territory GST Act, 2017 who are authorized to be the proper officers for the purposes of Section 54/55 of the said Acts by the Commissioner, to act as proper officers for sanction of refund under Section 54/55 of CGST Act and the Rules. Exception has however been provided for refund under Rule 96 of the Central GST Rules, 2017, which provides for refund of IGST paid on goods exported out of India. These officers will exercise territorial jurisdiction over registered persons who applies for sanction of refund to the said officers. Notification No. 39/2017-Central Tax, dated 13-10-2017 has been issued in this regard.

Printing contracts – Taxability clarified: Observing that supply of books, pamphlets, brochures, envelopes, annual reports, leaflets, cartons, boxes, etc., printed with logo, design, or other contents supplied by recipient of printed goods, are composite supplies, CBEC has clarified that 'principal supply' has to be determined in such supplies in order to answer the question as to whether such supplies are supply of goods or services. Circular No. 11/11/2017-GST, dated 20-10-2017 issued in this regard clarifies that printing job in respect of books, pamphlets, brochures and annual reports using the content supplied by recipient will be treated as supply of service. However, printing contracts for envelopes, letter cards, printed boxes, etc., involving use of logo or design provided by recipient, would be treated as supply of goods.

Supply on approval basis – Tax liability clarified: CBEC has clarified that goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill, wherever applicable. Circular No. 10/10/2017-GST, dated 18-10-2017 also notes that person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once supply fructifies. It is also stated that for supplies, where the supplier carries goods from one State to another and supplies them in a different State, Integrated Tax would be payable.

Fabric cut and sold in unstitched state remains as fabric: By Circular No. 13/13/2017-GST, dated 27-10-2017, CBEC has clarified that fabric cut from bundles or *thans* and sold in that unstitched state would continue to be classifiable as fabric under respective heading according to their constituent materials. It has been clarified that mere cutting and packing of fabrics into pieces of different lengths from bundles or thans, will not change the nature of these goods, and these goods will continue to be levied to GST at 5%.

Registration application may be filed till 31-12-2017: Time for submitting the application in the Form GST REG-26, electronically, has been extended till 31-12-2017. Form GST REG-26 pertains to application for enrolment of existing taxpayer. Order No. 6/2017-GST, dated 28-12-2017 has been issued for this purpose.

Composition Levy – Aggregate turnover limit and last date for option: Aggregate turnover limit for eligibility of Composition levy scheme has been revised to Rs. One crore, except in case of registered persons in certain specified States. Registered persons in States of Arunachal Pradesh, Assam, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura and Himachal Pradesh would now be eligible for Composition levy if the aggregate turnover is not above Rs. 75 lakh. Notification No. 46/2017-Central Tax and

16/2017-Union Territory Tax have been issued for this purpose. Further, amendments have been made in Central Goods and Services Tax Rules, 2017, Rule 3(3A) to provide for exercise of option of Composition levy by eligible persons till 31-3-2018.

Statement in Form GST ITC-03 in accordance with provisions of CGST Rule 44(4) will now be required to be furnished within ninety days from the day on which such person commences to pay tax under Section 10. Further, according to Order No. 5/2017-GST, dated 28-10-2017, period for intimation of details of stock held on the date preceding the date from which Composition levy is opted in Form GST CMP-03 has been extended till 30-11-2017.

Relief to small taxpayers in compliance of GST law: According to minutes of the meeting of the GST Council held on 6th of October, 2017, the Council has decided that small taxpayers with annual aggregate turnover up to Rs. 1.5 crore will be required to file quarterly returns in Form GSTR-1, 2 & 3 and pay GST on quarterly basis, starting from October-December, 2017 quarter. It is stated that registered buyers from such small taxpayers would however be eligible to avail input tax credit on monthly basis. The statement also notes that all taxpayers will be required to file monthly Form GSTR-3B till December, 2017 and GSTR-1, 2 and 3 for the months of July, August and September, 2017. Notifications to bring into effect such decision are yet to be issued by CBEC.

Ratio decidendi

Detention of goods for not carrying documents for inter-State movement of goods not valid: Madras High Court has allowed Writ Petition against detention of goods by the State Government for alleged non-compliance with the requirement of carrying the prescribed documents under the IGST Act. The government pleader in the case had pointed out that although power to prescribe the documents that are to accompany transportation of goods in the course of inter-State trade is conferred on the Central Government, the Central Government has not notified documents that have to be carried by a transporter of the goods in the course of such movement. The Court was of the view that detention for the sole reason that transportation was not accompanied by prescribed documents under IGST Act/CGST Act/CGST Rules, is not legally sustainable. [*Ascics Trading Company* v. *Assistant State Tax Officer* - 2017-TIOL-23-HC-KERALA-GST]

Finance lease with an option to purchase – Normal Course of events – VAT liability in EU: In a contract for leasing of a motor vehicle with an option to purchase, the European Union's Court of Justice has held that classification of a contract as a 'finance lease' is not, in itself, sufficient for the actual handing over of goods pursuant to that contract to be categorised as a transaction subject to VAT. It was held that it is also necessary to determine whether the contract is a contract for 'hire' which provides that in the normal course of events ownership is to pass, at the latest, upon payment of final instalment. The contract in the dispute allowed customers to postpone choosing between leasing and purchase until after the vehicle has been handed over. The Court interpreted the meaning of the phrase 'in the normal course of events' as referring simply to the foreseeable performance of an agreement over its full term by the parties thereto, acting in good faith, in accordance with the principle that agreements must be kept. [*Commissioners for Her Majesty's Revenue & Customs* v. *Mercedes-Benz Financial Services UK Ltd.* – Judgement dated 4-10-2017 in Case C-164/16, CJEU]

Transport costs connected to importation of goods which are exempt from VAT: In a case involving 'inbound' transport services carried out by courier company, namely receiving international consignments and subsequently delivering them to the recipients in the country, the Court of Justice of the European Union has held that transport costs related to the importation of goods must be exempt from VAT, provided that their value is included in the taxable amount, even though they were not subjected to VAT at the customs stage at the time of importation.

The referring court in the dispute was unsure whether the Italian legislation, by making the application of the exemption from VAT to transport costs subject not only to the inclusion of their value in the taxable amount, but also to VAT actually being charged on them at the customs stage at the time of importation, was compatible with the EU law. The CJEU in this regard was of the view that requirement that supply of services has in fact been subjected to VAT at the customs stage, as provided for in the Italian legislation, would negate the effectiveness of exemption provided in Article 144 of the EU VAT Directive. [*Agenzia delle Entrate* v. *Federal Express Europe Inc.* – Judgement dated 4-10-2017 in Case C-273/16, CJEU]

Customs

Notifications and Public Notices

Advance authorisation, EPCG and EOU schemes revised to allow exemption of IGST on imports: Foreign Trade Policy has been amended on 13th of October to enable certain GST related exemptions for imports under specified schemes provided under FTP. Exemption from IGST and Compensation Cess levied under Sections 3(7) and 3(9) of Customs Tariff Act is now available in case of imports under Advance authorisation and EPCG scheme, subject to condition of physical exports. Similarly, IGST and Compensation Cess exemption is also available to imports by EOUs. It may be noted that these exemptions are available till 31-3-2018. While changes in FTP Chapters 4, 5 and 6 have been made by DGFT Notification No. 33/2015-20, dated 13-10-2017, consequential changes have also been made by CBEC in Notification Nos. 52/2003-Cus., 16/2015-Cus., 18/2015-Cus., 20/2015-Cus., 22/2015-Cus. and 45/2016-Cus., by Notification Nos. 78 and 79/2017-Cus., both dated 13-10-2017.

Duty credit scrips – Validity period increased: Validity period of duty credit scrips issued under Chapter 3 of the Foreign Trade Policy has been increased from 18 months to 24 months. According to revised Para 3.13 of the FTP Handbook of Procedures Vol. I, duty credit scrips issued on or after 1-1-2016 would be valid for a period of 24 months from the date of issue. Public Notice No. 33/2015-20, dated 23-10-2017 has been issued in this regard.

EPCG Scheme – Re-export for repairs allowed: DGFT has amended Para 5.25 of the Handbook of Procedures Vol. I to allow re-export of capital goods imported under EPCG scheme. Such re-export would be allowed with permission of Regional authority of the Customs authority, within 3 years of date of Customs clearance. Para 5.25 as revised by Public Notice No. 29/2015-20, dated 9-10-2017 also states that duty component on the expenditure incurred on such repairs as well as insurance and freight,

both ways shall be taken into account for re-fixation of EO.

EPCG scheme – Extension of EO period and acceptance of installation certificate: One time relaxation in condonation of delay of submission for obtaining block-wise extension in Export Obligation Period (EOP) under EPCG scheme has been provided. According to Public Notice No. 36/2015-20, dated 25-10-2017, Regional authorities may consider requests for block-wise EOP extension, for the requests received upto 31-3-2018, which have been submitted beyond the prescribed time, on payment of additional composition fee of Rs. 5000/- in addition to payment of regular composition fee as applicable. The facility would be available for EPCG authorisations issued from 1-9-2004. Similarly, RAs have been asked to accept installation certificates submitted beyond the specified time limit on payment of penalty of Rs. 5000 per authorisation. Public Notice No. 37/2015-20, dated 25-10-2017 has been issued in this regard.

Advance authorisation – Clubbing of authorisations and extension of Export Obligation period: DGFT has granted one time relaxation of Para 4.38(i) of Handbook of Procedures 2015-2020, for clubbing of Advance Authorisations issued during FTP 2002-07 and FTP 2004-09. Similarly, one time relaxation has also been provided for extension of export obligation period of Advance authorizations issued under FTP 2002-07, FTP 2004-2009 and Advance Authorisations issued prior to 5-6-2012 in FTP 2009-14, subject to conditions and procedures prescribed. According to Public Notice No. 34/2015-20, dated 24-10-2017 issued for this purpose, last date for submission of application for these will be 31-3-2018.

Gifts imported by post or air, exempted from BCD and IGST: *Bona fide* gifts of CIF value less than Rs. 5000 imported by post or air have been exempted from BCD and IGST. Serial No. 608A inserted by Notification No. 77/2017-Cus., dated 13-10-2017 in Notification No. 50/2017-Cus., also states that such exemption is available only when such gifts are exempted from any import prohibition under the Foreign Trade (Development and Regulation) Act, 1992.

Ratio decidendi

SAD refund – Sawing of imported logs before local sale, immaterial: Andhra Pradesh High Court has allowed the appeal filed by the importer in a case of refund of SAD where the importer had sold the imported wooden logs locally after sawing them into smaller pieces. It was noted that requirement to sell the imported goods as such in the local market, was not one of the conditions stipulated in the exemption notification. Department's reliance on Circular No. 15/2010-Cus., and contention that sawn logs were classifiable under different heading and hence not eligible for exemption was also rejected by the Court in this regard.

The Court also took note of the Gujarat High Court's Judgement against which the Supreme Court had directed grant of refund subject to assessee furnishing bank guarantee of 50% of the amount of refund. It was of the view that grant of leave by the Supreme Court, against the judgment of a High Court, does not have the effect of wiping out any principle of law laid down by the High Court. The Court also observed that there is no embargo on other High Courts to follow the reasoning adopted by the High Court whose judgment was stayed by the Supreme Court, to come to the very same conclusion. [*Commissioner* v. *Gayatri Timbers Pvt. Ltd*. - 2017-TIOL-2165-HC-AP-CUS]

Project Import benefit to single or composite machine: CESTAT Chennai has allowed appeal of the importer in a case involving import of single machine under the benefit of Project Imports. The

lower authorities had disallowed benefit of classification under Heading 9801 and attendant benefit under PIR 1986 on the basis of definition of 'industrial plant' given in Regulation 3(a) of the Regulation. The Tribunal however in this regard noted that provisions of the Project Import Regulations, 1986 do not bar import of machine in question. It was noted that there was no allegation that the project *per se* cannot be industrial plant project because there will be installation of only one machine or a composite machine. It was also noted that the goods were imported for implementation of substantial expansion project. [*Hydro S & S Industries Ltd.* v. *Commissioner* - Final Order No. 42112/2017, dated 18-9-2017, CESTAT Chennai]

DTA clearance by SEZ – Importer: In a case involving DTA clearance by SEZ, where the SEZ unit filed Bills of Entry and made the payment of Customs duty, CESTAT Ahmedabad has held no duty can be demanded from the SEZ unit inasmuch as the SEZ unit was not the importer according to the definition of importer under Section 2(26) of the Customs Act, 1962. The Tribunal in this regard observed that clearance made from a SEZ to DTA are considered as imports for the DTA unit and DTA unit is required to discharge the duty, if any. [*Anita Exports* v. *Commissioner* - 2017-VIL-885-CESTAT-AHM-CU]

FTA concession – Classification of one input and final product in same heading: Observing that genuineness of the certificates of origin was not in dispute, and that the certificates issued by Sri Lankan authorities were found to be valid after specific queries made by the Customs authorities in India, CESTAT Delhi has allowed the appeal of the importer allowing benefit of Notification No. 26/2000-Cus. Based on certain reports received from Sri Lankan Customs, the original authority had held that since one of the inputs and the final product fall under the same four digit classification, provisions of Rule 7 of Customs Tariff (Determination of origin of goods under the Free Trade Agreement between the Democratic Socialistic Republic of Sri Lanka and the Republic of India) Rules, 2000 have not been fulfilled. Setting aside the Order, the Tribunal was of the view that classification of input is not in the domain of the assessing officer in India, and that no opinion or conclusion can be formed based on the assessment, if any, carried out by Sri Lankan Customs. [*Minakshi Exports* v. *Commissioner* - 2017-VIL-872-CESTAT-DEL-CU]

Exemption – Non-following of procedure under IGCRDMEG Rules at time of clearance when not fatal: CESTAT Chennai has allowed the appeal filed by the importer in a case where the procedure under Customs (Import of Goods at Concessional Rate of Duty for Manufacture of Excisable Goods), Rules, 1996 was not followed by the importer at the time of Customs clearance. The Tribunal in this regard observed that the importer could not be faulted for not having taken correct registration and filing declaration as provided for in the said Rules as they had earlier claimed benefit of Serial No. 80(A) of Notification No. 21/2002-Cus., and the claim was switched to Serial No. 80(B), providing for condition of compliance under the said Rules, only later. It was also observed that the assessee had submitted letter of the jurisdictional Superintendent of Central Excise confirming use of imported goods in the manufacture as required. [*Troikka Pharmaceuticals Ltd*. v. *Commissioner* - 2017-VIL-808-CESTAT-CHE-CU]

Containers of durable nature – Scope: CESTAT Hyderabad has allowed benefit of Notification No. 104/95-Cus., to packing material viz., PP cups and lids and spoons intended for packing perishable goods to be exported by them. Revenue department's view that packing containers can be considered as durable only if they are reusable containers according to Circular No. 73/2002, dated 7-11-2002, was hence rejected

by the Tribunal. The Tribunal was of the view that the department cannot insist that containers should be capable of reuse when the products are being exported, as the assessee-appellant cannot be expected to reuse such containers for further packing. Reliance in this regard was also placed on earlier Order in the case of Dimakusi Tea Co. Ltd. [*Sam Agri Tech. Ltd.* v. *Commissioner* – 2017 (353) ELT 358 (Tri.-Hyd.)]

Valuation – Reliance on DoV data when not correct: CESTAT Chandigarh has rejected the contention of the Revenue department for enhancing the value of imports only on the basis of data taken from the Department of Valuation in respect of earlier imports. The Tribunal in this regard observed that there was no detail available as to how the present consignment was similar to earlier imports with even no evidence to reject the transaction value in the present case. It also took note of the contract between the foreign supplier and the Indian importer and the invoices raised for the transaction. Earlier order in the case of *Venture Impex Pvt. Ltd.* was also relied by the Tribunal. [*Diamond Mink Blankets Ltd.* v. *Commissioner* – Final Order No. 61809/2017, dated 15-9-2017, CESTAT Chandigarh]

Central Excise and Service Tax

Ratio decidendi

No fresh sale of product under maintenance agreement as amount realized thereunder is comprehensive: Reconditioning of photocopier drums under a full-service maintenance agreement (FSMA) which inter alia envisages free replacement of defective parts of photocopier machine involves no sale transaction since the amount realized under FSMA is a comprehensive amount for all services. Allahabad High Court in this regard was of the view that in the absence of sale of any component, Central Excise duty cannot be said to be a part of the contract money, and hence there is no question of passing over the incidence of the duty to anyone under Section 12B of the Central Excise Act which provided that every person who has paid the duty of excise on any goods shall, unless the contrary is proved, be deemed to have passed on the full incidence of such duty. It was held that the duty deposited under protest was hence paid from the pocket of the company. [*Commissioner* v. *Xerox India Ltd.* - 2017 (354) ELT 314 (All.)]

Valuation – Non-inclusion of Passenger Service Fee and Airport tax in value for Transportation of passengers by air service: CESTAT Chandigarh has allowed the appeal filed by an airline in respect of inclusion of Passenger Service Fee and Airport tax in the value of service of Transportation of Passengers by Air. The Tribunal observed that said tax was collected by the airline and shown separately on the tickets, and hence there was sufficient compliance of the condition of Rule 6 of Service Tax (Determination of Value) Rules, 2006. Reliance in this regard was also placed on Notification No. 12/2010-ST providing for exclusion of statutory taxes charged by government on air passengers, and earlier decision in assessee's own case. [*Lufthansa German Airlines* v. *Commissioner* - Final Order No. 61764/2017, dated 8-9-2017, CESTAT Chandigarh]

Printed advertising material classifiable as articles of printing industry: Observing that advertising /publicity materials consisting of pictures and details of advertising party's services, products, etc., assume characteristics of a product of printing industry as the matter printed on the paper was of essence and not the paper, CESTAT Delhi has dismissed the appeal of the department contending classification of the products under Chapter 48 of the Central Excise Tariff. Printed adhesive labels were hence held to be classifiable as printed material under Tariff Heading 4911. [*Commissioner* v. *Golden Printers* - 2017 (354) ELT 410 (Tri. -Del.)]

Remission of duty - Evidence including FIR, report of City and District Magistrate and grant of insurance claim, enough to prove 'accidental' cause of fire: Allowing assessee's appeal, Allahabad High Court has held that the terms "natural causes" or "unavoidable accident" under Rule 21 of erstwhile Central Excise Rules, 2002 (remission of duty) should be interpreted liberally since it can always be contended that the accident could have been avoided. Further observing absence of any evidence that no preventive measures were taken by the assessee, the court was of the view that considering evidence including FIR, insurance claim, report of City Magistrate, it was clear that goods were destroyed because of accidental fire which can be treated as an "unavoidable accident" under said Rule for remission of duty. [*Raltronics India Pvt. Ltd.* v. *CESTAT* - 2017 (354) ELT 324 (All.)]

Interest when duty paid under wrong accounting head: Section 11AB of the Central Excise Act, 1944 shall be applicable in a case wherein the adjudicating authority had raised a demand on the appellants for Basic Excise Duty, despite the fact that the assesse had paid the same amount wrongly under accounting head of Education Cess and SHE Cess. Holding so, the Gujarat High Court observed that interest is payable on amount due and payable, and amount was in fact due in the case. However, it was also held that the appellant was entitled to interest on the eligible refund of amount paid by it under different accounting head. [*Asiatic Colour Chemical Industries* v. *Commissioner* - 2017 (354) ELT 354 (Guj.)]

Personal penalty when duty, interest and 25% penalty deposited by company: CESTAT Mumbai has dismissed the appeal filed by the department in a case involving personal penalty under Rule 26 of the Central Excise Rules, 2002 on the Managing Director, when the company opting under Section 11A(1A) of the Central Excise Act, 1944 had paid full duty demanded along with interest and 25% penalty. The Tribunal in this regard observed that the purpose of this provision is to avoid any further litigation either by the assessee or by the Revenue. [*Commissioner* v. *Rajendra S Jadhao* - 2017-TIOL-3678-CESTAT-MUM]

Proprietary concern not liable as recipient of service of GTA – Effect of admission of proprietor: Rejecting the contentions of the Revenue department that assessee, a proprietary concern, was 'Proprietary Limited company' and also registered as 'corporate' under Sales Tax for trading goods, and hence liable to Service tax under RCM in respect of services received from GTA, CESTAT Chennai has allowed the appeal of the assessee. The Tribunal was of the view that being a proprietary concern, the assessee will not fall under the category of 'corporation, society or cooperative society'. It was also held that registration under Central Sales Tax Act and Tamil Nadu General Sales Tax Act will not make the assessee a 'body corporate'. The Tribunal in this regard also observed that just because proprietor of the concern, whose level of level of education and knowledge was not very high,

admitted the liability, there is no justification of confirmation of tax liability in absence of legal basis. [*Andal Motors* v. *Commissioner* – Final Order No. 42111/2017, dated 18-9-2017, CESTAT Chennai]

Employee Provident Fund Organisation is a public authority performing statutory functions: CESTAT Delhi has held that Employee Provident Fund Organisation is a public authority and that it is a public authority performing statutory functions as mandated by the an Act of the Parliament. Relying of various Supreme Court judgements the Tribunal was of the view that public authority is one which has a legal mandate to govern or administer a part of some aspect of public life. The Tribunal was also of the view that administrative charges and inspection charges received from employers are mandated statutory payments and are not towards any consideration for receiving taxable service. Allowing the appeals filed by the Employee Provident Fund, against demand under Banking and Other Financial services, the Tribunal observed that the employers who actually paid said charges were not the recipient of the service, and hence there was absence of service provider and service recipient relation. Liability on penal charges and interest for delayed payment was similarly rejected by the Tribunal. The dispute involved period from 2004 to 2009. [*Employee Provident Fund Organisation* v. *Commissioner* – 2017 (4) GSTL 294 (Tri. – Del.)]

VAT

Ratio decidendi

Aloe vera juice covered under expression "processed or preserved vegetable": Allahabad High Court has held that aloe vera juice is covered by the expression "processed or preserved vegetable" under Entry 103 of Schedule-II of U.P. Value Added Tax Act. It was noted that the Tribunal in the impugned order had observed that aloe vera juice, which can only be sold after processing, is sold across the State as aloe vera juice/jelly which is a preserved vegetable, and that there were similar entries in taxation statutes of various States where aloe vera juice was consistently taxed as "preserved vegetable". The Court in this regard rejected Revenue department's contention that "vegetable" has to be understood as used in common parlance in the State of U.P., Entry in Hindi language reading "processed sabjiyan", and hence vegetables as understood in common parlance would not include aloe vera leaves for the reason that aloe vera is not sold and purchased as a vegetable in the State.

The Court also reiterated that construction of the word is to be adopted to the fitness of the matter of the statute, and if there is a conflict between two entries one leading to an opinion that it comes within the purview of the tariff entry and another the residuary entry, the former should be preferred. [*Commissioner* v. *Forever Living Imports (I) Pvt. Ltd.* - 2017-VIL-510-ALH]

Price less than the minimum price fixed by government when valid: Merely because the price quoted in the invoice and the document produced by the assessee is lesser than the minimum price fixed in the Circular issued by the authorities, the amount of excess tax cannot be imposed. While holding so, the Patna High Court observed that price fixed in the Circular dated 18-7-2013 was only a modality for preparation of the software and to get an alert with regard to

evasion of tax/duty and to facilitate function of the Suvidha Scheme Software and for inquiry purpose. It was noted that if the transporter or the trader carries the identified goods at lesser price than the quoted minimum price, then an inquiry is to be conducted and if authenticity of rate claimed by the assessee is established then the price or rate as claimed can be accepted for imposition of duty/tax.

Allowing the Writ Petition, the Court held that in absence of any material or cogent evidence available to show that the assessee tried to evade duty by under-pricing the price of coal, the State Government cannot act in an arbitrary manner and impose duty based on a Circular. [*Bhagwati Coke Industries Pvt. Ltd.* v. *State of Bihar* - 2017-VIL-532-PAT]

NEW DELHI
5 Link Road, Jangpura Extension,
Opp. Jangpura Metro Station,
New Delhi 110014
Phone : +91-11-4129 9811

B-6/10, Safdarjung Enclave
New Delhi -110 029
Phone : +91-11-4129 9900
E-mail : lsdel@lakshmisri.com

MUMBAI
2nd floor, B&C Wing,
Cnergy IT Park, Appa Saheb Marathe Marg,
(Near Century Bazar)Prabhadevi,
Mumbai - 400025
Phone : +91-22-24392500
E-mail : lsbom@lakshmisri.com

CHENNAI
2, Wallace Garden, 2nd Street
Chennai - 600 006
Phone : +91-44-2833 4700
E-mail : lsmds@lakshmisri.com

BENGALURU
4th floor, World Trade Center
Brigade Gateway Campus
26/1, Dr. Rajkumar Road,
Malleswaram West, Bangalore-560 055.
Ph: +91(80) 49331800
Fax:+91(80) 49331899
E-mail : lsblr@lakshmisri.com

HYDERABAD
'Hastigiri', 5-9-163, Chapel Road
Opp. Methodist Church,
Nampally
Hyderabad - 500 001
Phone : +91-40-2323 4924
E-mail :lshyd@lakshmisri.com

AHMEDABAD
B-334, SAKAR-VII,
Nehru Bridge Corner, Ashram Road,
Ahmedabad - 380 009
Phone : +91-79-4001 4500
E-mail : lsahd@lakshmisri.com

PUNE
607-609, Nucleus, 1 Church Road,
Camp, Pune-411 001.
Phone : +91-20-6680 1900
E-mail :lspune@lakshmisri.com

KOLKATA
2nd Floor, Kanak Building
41, Chowringhee Road,
Kolkatta-700071
Phone : +91-33-4005 5570
E-mail : lskolkata@lakshmisri.com

CHANDIGARH
1st Floor, SCO No. 59,
Sector 26,
Chandigarh -160026
Phone : +91-172-4921700
E-mail :lschd@lakshmisri.com

GURGAON
OS2 & OS3, 5th floor,
Corporate Office Tower,
Ambience Island,
Sector 25-A,
Gurgaon-122001
phone: +91-0124 - 477 1300
Email: lsgurgaon@lakshmisri.com

ALLAHABAD
3/1A/3, (opposite Auto Sales),
Colvin Road, (Lohia Marg),
Allahabad -211001 (U.R)
phone . +91-0532 - 2421037, 2420359
Email:lsallahabad@lakshmisri.com