# Dimensions – 47th Edition

## Ruling under the GST regime:

| 1. M/s Kalyan Jewellers India Limited – Tamil Nadu[1] | |
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| **Issues for Consideration** | **Own Closed Prepaid Payment Instruments ('PPIs')**<br>• Whether the issue of own closed PPIs by Applicant to customers will be treated as a supply under GST?<br>• If yes, then what is the time of supply and rate of tax of such PPIs?<br>**PPIs issued by Applicant to Third party issuers**<br>• Whether, the issue of PPIs by third party PPI issuers is also subject to GST in their hands?<br>• Whether the amount received by the Applicant from third party PPI issuers is leviable to GST?<br>• If not, then whether the collection of GST at the time of sale of goods / services on redemption of PPIs (own and third party) will amount to compliance of GST provisions?<br>• What will be the treatment of the discount given to the third party issuer by the Applicant? |
| **Discussion & Ruling** | **Discussion:**<br>• The Applicant is a manufacturer and trader of gold and other jewellery items. As a part of sales promotion, the Applicant issued PPIs (generally called gift vouchers or gift card) to its customers.<br>• The PPIs were issued by the Applicant itself (own closed PPIs) wherein it would receive the face value of the PPIs and the customer could redeem these PPIs in any outlet of the Applicant across the country for purchase of jewellery. The PPIs contained the brand name of the Applicant "Kalyan". |

[1] Order no. 52/ARA/2019 dated November 25, 2019

- Also, the Applicant's Kerala office (Kalyan Jewellers, Kerala) had entered into an agreement with a third party wherein Kalyan Jewellers, Kerala would issue the Applicant's PPIs to the said third party at a discount and the third party would issue the said PPIs at face value to the Applicant's customers (semi closed PPIs). The customers could then redeem the vouchers at any store of the Applicant across the country for purchase of jewellery.
- The PPIs issued by the Applicant are either in the form of paper or as a plastic card (gift cards).
- The Applicant approached the Authority in respect of the various issues *(supra)* and contended as follows:
  - PPIs are actionable claim as per section 2(1) of the CGST Act and are not supply of goods or services in terms of clause 6 of Schedule III of the CGST Act, and thus not leviable to GST;
  - Sale of goods or services affected at the time of redemption of the PPIs are supply and would be taxed at the prescribed rates;
  - The revenue is recognised in the financials only at the time of redemption of PPIs by the customers for purchase of jewellery and not at the time of issue of the PPIs by the Applicant;
  - Reliance was placed upon several case laws to regard the PPIs as actionable claim.
- The Authority observed as follows:
  - **PPIs issued are not actionable claim**
    - The PPIs issued are neither a claim to a debt nor do they give a beneficial interest in any movable property to the bearer of the instrument;
    - If the holder of PPI is unable to produce it for redemption before the specified time limit, the PPI becomes invalid and cannot be used to pay for any goods. Thus, PPIs are not actionable claim;
    - PPIs are an instrument accepted as consideration / part consideration for purchasing goods from the issuer and the identity of the supplier is established in the PPIs.
  - **PPIs are vouchers and goods under the CGST Act**
    - A PPI qualifies as a voucher as defined under section 2(118) of the CGST Act, since the PPI would be accepted as a consideration against the purchase of goods;
    - Further, the PPI has a value and ownership, and it is the property of whoever first purchases or redeems it and is movable. The face value of PPIs is the consideration paid for purchase of such PPIs. Thus, it is goods as per section 2(52) of the CGST Act;

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| | ○ Sale of PPIs is in furtherance of business of the Applicant as the customer or bearer will definitely buy jewellery from Applicant in the future. Hence, supply of vouchers qualifies as 'supply' under GST.<br>- **Time of supply**<br>○ As submitted by the Applicant, PPIs are redeemable against any jewellery bought. Accordingly, as per section 12(4) of CGST Act, the time of supply of PPIs is the date of redemption of PPIs.<br>- **Classification and rate**<br>○ Paper based PPIs are classifiable under chapter heading 4911 of the Customs Tariff Act, 1975 (CTA) and would attract GST at the rate of 12%;<br>○ PPIs sold as gift cards are classifiable under chapter heading 8523 of the CTA and would attract GST at the rate of 18%.<br>- **Supply of PPI by Kalyan Jewellers, Kerala to third parties**<br>○ The said questions pertain to supplies between Kalyan Jewellers, Kerala and the third party issuers and between third party issuers and the Applicant's customers. Kalyan Jewellers, Kerala is a distinct entity from the Applicant;<br>○ Hence, the questions raised are beyond the jurisdiction of the Authority.<br>**Ruling:**<br>• Own closed PPIs are vouchers under the CGST Act and qualify as a supply.<br>• Time of supply of PPIs shall be the date of issue of PPIs if the PPIs are specific to any particular goods or shall be the date of redemption of PPIs if the PPIs are redeemable against any goods bought.<br>• Paper based PPIs are classifiable under chapter heading 4911 of the CTA and would attract 12% GST. Gift cards are classifiable under chapter heading 8523 of the CTA and would attract 18% GST. |
| **Dhruva Comments / Observation** | • Taxability of recharge coupons / vouchers as goods and not actionable claim has been a subject matter of litigation since the pre-GST era. Based on judicial interpretation, recharge coupons were regarded as an actionable claim. Further, the Courts also took cognizance of the dominant nature test while deliberating on these aspects.<br>• The Authority has held that a PPI is a payment instrument and not a claim to a debt / beneficial interest in any movable property so as to be regarded as an actionable claim. Further, if the PPI is lost/misplaced and not produced before the specified time limit it becomes invalid.<br>• The ruling has not taken cognizance of taxability of goods viz jewellery supplied against redemption of PPIs, probably not being the question before them. Not only it may amount to double taxation, but also there are significant rate differences between the two supplies.<br>• The issue continues to retain significance under GST as there are separate provisions (time of supply, place of supply and rate of tax) for taxability of vouchers and separate |

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| | provisions for taxing eventual supply of goods / service on redemption of these vouchers. |

| **2. M/s Sree Varalakshmi Mahaal LLP - Tamil Nadu[2]** | |
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| **Issue for Consideration** | Whether the input tax credit (ITC) can be availed on the inputs and input services used in the construction of the marriage hall, which is given on lease, in order to nullify the cascading effect of tax? |
| **Discussion & Order** | **Discussion:**<br>• The Applicant had constructed a marriage hall which it leases out for short term periods. In order to construct the hall, the Applicant had used various goods like steel, cement, wires, etc. and services like consultancy service, architectural service, legal and professional, etc. upon which GST had been paid by the Applicant.<br>• As per section 17(5)(d) of the CGST Act, ITC on the above goods / services could not be taken.<br>• The Applicant approached the Authority, and contended that the ITC should be eligible on the basis of the following grounds:<br>- Section 17(5)(d) would apply to those situations where the inputs are consumed for construction of an immovable property which is meant and intended to be sold. Sale of property, post issuance of the completion certificate does not attract GST. Consequently, the break of tax chain is justified;<br>- However, in the present case, GST would be paid on rental income and therefore, denial of ITC would be unjust, oppressive and against the rationale of GST which is to prevent cascading effect of multi stage taxation. This would also lead to violation of Article 14 of the Constitution of India;<br>- In the case of *Safari Retreats Pvt. Ltd. and others* v. *Chief Commissioner of CGST and others*[3], the Hon'ble High Court allowed the ITC on the goods and services used in the construction of building which was let out.<br>• The Authority observed as under:<br>- In terms of section 17(5)(d) the Applicant is not eligible to claim the ITC on the goods or services used in the construction of the marriage hall;<br>- The scheme of legislature is amply clear, and power is granted in accordance with section 16(1) of the CGST Act, 2017 whereby restriction of credit flow of credit shows the intention of the law that the ITC may not always be allowed partially or fully;<br>- Interpretation of legislature can't differ from person to person according to their requirements and suitability; |

[2] Order no. 51/ARA/2019 dated November 25, 2019
[3] W.P. (C) No. 20463 of 2018 dated April 17, 2019 – High Court of Orissa, Cuttack

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| | - In the case of Safari Retreats *(supra),* on a case to case basis, the High Court has allowed the ITC but has not regarded section 17(5)(d) as ultra-vires. Since the section is found to be valid, there is no reason to go beyond the statutory provisions.<br><br>**Ruling:**<br><br>The ITC is not available against any goods or services used by the Applicant for construction of the marriage hall on his own account, even if said gods / services are used in course or furtherance of his business. |
| **Dhruva Comments / Observations** | • The eligibility of CENVAT credit on goods / services used for the construction of a building which is further let out has been a matter of dispute since the pre-GST regime, wherein several matters are pending before the Supreme Court.<br><br>• Further, the present ruling has attempted to distinguish the judgment passed by the High Court in the case of Safari Retreats *(supra)* which has been appealed before the Hon'ble Supreme Court and is pending admission and is pending for hearing. |

| **3. M/s Great Eastern Shipping Company Ltd. v. Dy. Commissioner of Customs (Import) and others[4]** | |
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| **Issues for Consideration** | • Whether the law prevalent as on the date of import of vessel or the date of filing of Bill of Entry (BOE) would be reckoned for the levy of applicable Custom duties? Is levy of IGST sustainable on vessel imported before introduction of GST?<br><br>• Whether the deposit of penalty absolves an importer from filing Bill of Entry in respect of the import of vessel? |
| **Discussion & Judgment** | **Discussion:**<br><br>• The Petitioner is engaged in providing shipping services which includes transportation of crude oil, petroleum products, gas and dry bulk commodities. The Petitioner acquired a motor ship in the year 2011 and obtained general license to undertake worldwide and coastal trade in Indian waters. The vessel arrived at the Visakhapatnam port in India in the year 2012. The Petitioner claimed full exemption from Basic Customs Duty and Additional Duty of Customs vide notification no.12/2012 dated March 17, 2012 issued under the Customs and Central Excise law respectively. Further, exemption from Special Additional duty of Customs was also claimed vide notification no. 23/2002 dated March 1, 2002.<br><br>• In the year 2012, the Petitioner tried to file the bill of entry (BOE) through their agent and Steel Authority of India Limited also submitted a letter to the Assistant Commissioner of Customs (Import) seeking inclusion of the vessel as a separate line item in the Import General Manifest (IGM) to enable the agent to file the BOE. Thereafter, the agent also filed a letter stating the line inclusion was not permitted due to failure in the ICEGATE system and consequently was unable to file BOE till the sailing of the vessel from the port. |

[4] TS-1194-HC-2019(AP) - CUST - The Hon'ble High Court of Andhra Pradesh at Amaravati

- In June 2018, the Petitioner, on realisation that IGM and BOE had not been filed, voluntarily brought this fact to the notice of the Commissioner of Customs (Import) and sought regularisation clarifying that there was no duty implication on the date of import.
- In July 2018, a show cause notice was issued followed by an order levying penalty for violations of section 30 and 46 of the Customs Act, 1962 (Customs Law). The Petitioner complied with the order and deposited the penalty. Thereafter, the Petitioner filed a manual BOE to regularise the import of vessel at 'NIL' rate of Customs duty and filed a letter with the authorities seeking issuance of closure report and cancellation of manual BOE as the import has been regularised on payment of penalty.
- In response, the Authorities issued a letter stating that the cancellation of manual BOE and issuance of a closure report is not in consonance with the provisions of the Customs Law. Further, the payment of penalties does absolve the Petitioner from the assessment of imported goods under section 17 of the Customs Law and the Respondents seek to continue with the assessment / re-assessment proceedings against the Petitioner for the levy of IGST @ 5% on vessel imported into India in terms of section 3(7) of the Customs Tariff Act, 1975.
- Aggrieved by the actions of the Customs Authorities, the Petitioner filed a Writ Petition before the Hon'ble High Court. On perusing relevant provisions of the Customs Law and referring to various judicial precedents, the Hon'ble High Court observed as under:
  - Section 30 of the Customs Law casts an obligation to make a declaration regarding the arrival of the goods and section 46 of the Customs Law provides the manner and timeline for presentation of BOE. Further, penalty or charges are imposed for contravention of the aforesaid provisions and not for absolving or discharging the importer from liability to present BOE. Therefore, the contention of the Petitioner that there is no need to present manual BOE upon payment of penalty and further request for withdrawal of manual BOE presented for regularisation is not tenable;
  - The tax rates prevailing on the date of import would be applicable. Since IGST law was introduced on 1st July 2017 and therefore was not in existence in 2012, there should not be any imposition of IGST levy, even if the manual bill of entry is filed in 2018;
  - Reliance was placed on the judgment pronounced by Hon'ble Bombay High Court in the case of *SEAMEC Limited & Anr.* v. *Union of India & Ors*[5] wherein a previously imported vessel was sent for repairs out of the territorial waters. On return the vessel was seized by the authorities and was provisionally assessed to Customs duty. Further, the duty liability was determined by the authorities by including the value of the imported vessel, apart from value of repairs, which was initially exempt from the levy of Customs duty at the time of import. The Hon'ble High Court had held that inclusion of the value of vessel which was exempt at the time of import would not be justified for securing the provisional release of the vessel;

[5] W.P. (L) no. 2921 of 2011 – The Hon'ble High Court of Judicature at Bombay (Appellate Site)

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| | - Reliance was also placed on the decision of the Hon'ble CESTAT in the case of *Samson Maritime Ltd.* v. *Commissioner of Customs (Import), Mumbai*[6] wherein a tug was imported which was exempt from Customs duty. Port clearances was also granted for coastal runs. Subsequently, the exemption was withdrawn and a duty of 5% introduced. Thereafter the tug was seized, and provisional release was allowed filing of BOE on payment of duties and penalties. The Hon'ble CESTAT held that since on the date of initial import there was total exemption from payment of duty, the demand of duty for provisional release of the vessel by the Revenue is not justifiable;<br>- The Hon'ble High Court observed that the vessel was imported in 2012 was allowed to run after giving necessary port clearances for such runs on several occasions till manual BOE was filed. Thus, if the date of filing of the BOE is to be reckoned as the relevant date for application of the law in existence, it would lead to anomalous situations and uncertainty. Therefore, irrespective of the date of presentation of the bill of entry, the same shall be deemed to have been presented on the date of actual entry inwards of the vessel.<br>**Judgment:**<br>The Hon'ble High Court granted relief to the Petitioner stating that the law prevalent as on the date of import of vessel would be applicable and tax cannot be levied based on the law in existence on the date of filing of manual bill of entry. |
| **Dhruva Comments / Observations** | Interestingly, the judgment states that whether bill of entry is presented before the date of entry or after the date of entry, the bill of entry shall be deemed to be presented on the date of actual entry inwards, and the said date to be reckoned as the 'relevant date' for application of law on that date. In case, where bill of entry is filed after entry inwards, will this observation run contrary to section 15(1)(a) of Customs Law? That apart, given that IGST law has been introduced much later than the date of import, it could not have been levied basis the manual filing of bill of entry. |

## Judgment under Pre-GST era:

| **1. M/s Brahmaputra Metallics Ltd. v. The State of Jharkhand & Others**[7] | |
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| **Issue for Consideration** | Whether the Petitioner is entitled to the benefits under the Jharkhand Industrial Policy, 2012 (the JIP) from date of its introduction or from the date of issuance of follow up notification? |
| **Discussion & Judgment** | **Discussion:**<br>• The Petitioner is engaged in the manufacture of Sponge Iron and M.S. Billet. The Petitioner also has its own captive thermal power plant for generation of electricity for captive consumption and started commercial production w.e.f. August 17, 2011.<br>• The JIP was introduced, with retrospective effect from April 1, 2011, to provide exemption from payment of 50% of electricity duty for a period of 5 years to new or |

[6] 2016 (333) ELT 148 (Tri. Mumbai)
[7] TS-1192-HC-2019(JHAR)-VAT - The Hon'ble High Court of Jharkhand at Ranchi

existing industrial units for setting up captive power plant. The JIP also contained a clause for issuance of follow up notification within 1 month. However, follow up notifications was issued for giving effect to the provisions of the JIP only on January 8, 2015. The Petitioner filed its claim for 50% exemption of electricity duty for the FYs 2011-12, 2012-13, 2013-14. However, the said benefit was denied since the follow up notification was not issued until January 8, 2015. Aggrieved by the said denial, the Petitioner filed a writ petition.

- The Petitioner submitted as under:
  - The denial of benefits is illegal and arbitrary. The follow up notification was issued belatedly with a prospective effect. Accordingly, the Petitioner shall get benefit for one or two financial years only as period of five years from date of commissioning ends in FY 2015-16 and lose out on the benefits for the remaining years;
  - Reliance was placed on the judgment pronounced by the Hon'ble Supreme Court in case of *The State of Bihar and Ors.* v. *Kalyanpur Cement Ltd.*[8] and *Manuelsons Hotels Private Limited* v. *State of Kerala & Others*[9] to substantiate its contentions.
- The Respondents submitted that the follow up notification could not be issued till January 8, 2015 due to certain reasons. Further, no period was prescribed for an outer limit to issue the notification and hence no rights vest in the hands of Petitioner.
- On a detailed examination of the facts, the Hon'ble High Court observed as under:
  - With the issuance of the JIP, the State Government provided a promise to give the benefit of exemption of 50% in electricity duty for a period of 5 years to new and existing industrial units for setting up captive power plant. Further, the follow up notification, even though issued belatedly, shows the intention to give effect to the promise;
  - Reliance was also placed on the case of *M/s Usha Martin Ltd.*[10] wherein a Writ Application filed praying for issuance of direction upon the State of Jharkhand to issue the follow up notification in relation to the JIP. The impugned follow up notification was issued by the State Government during pendency of the aforementioned Writ Application;
  - The impugned notification, which prescribes a prospective application, denies the promise of benefits given by the Government to the eligible industrial units who were entitled to claim the benefits from the year 2011;
  - The denial of benefit for FY 2011-12, 2012-13, 2013-14 shall be hit by the doctrine of *promissory estoppel*. Also, benefit cannot be denied on non-issuance of notification as it is unreasonable on the part of the Government to get away without fulfilling its promise;
  - The Hon'ble High Court rejected the alternate submission of the Petitioner that benefit may be given from the date of issue of the impugned notification since the

[8] (2010) 3 SCC 274
[9] (2016) 6 SCC 766
[10] W.P. (T) No. 6008 of 2014 - The Hon'ble High Court of Jharkhand at Ranchi

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| | JIP clearly provides an exemption period of 5 years from the date of commission of industrial unit and the same cannot be extended any further.<br><br>**Judgment:**<br><br>The Hon'ble High Court held that the follow up notification shall be deemed to be in effect April 1, 2011 i.e. the date of introduction of the benefits under the JIP and the electricity duty already deposited by the Petitioner shall be adjusted against future liability of the electricity duty. |
| **Dhruva Comments / Observations** | The doctrine of *promissory estoppel* prevents the promisor from withdrawing a promise to the promisee if the latter has reasonably relied upon the same. It is a well settled law that reduction of benefits under the Incentive Scheme resulting from issuance of follow up notification having prospective application is clearly not permissible. |

| **2. M/s Tarapore & Co., Jamshedpur v. The State of Jharkhand, Finance Department and others[11]** | |
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| **Issue for Consideration** | Can the authorities deny Input Tax Credit to the purchasing dealer for non-payment of tax into the Government Treasury by the selling dealer? |
| **Discussion & Judgment** | **Discussion:**<br><br>• The Petitioner, engaged in the business of works contract, made certain purchases from M/s. Sanatan Enterprises (Seller) for which tax invoices were issued by the Seller. The Petitioner paid the dues along with VAT and claimed Input Tax Credit (ITC) in respect of the aforesaid purchases in the VAT return.<br><br>• On scrutiny of the returns, the Authorities found that the MIS did not reflect the amount of ITC claimed by the Petitioner in the VAT returns filed by the Seller and notice under section 33 of the JVAT Act was issued to the Petitioner. In reply, the Petitioner produced evidences including the tax invoices to satisfy the assessing authority regarding the genuineness of the transaction. Thereafter, the Authorities passed an order disallowing claim of ITC along with interest.<br><br>• Aggrieved by the said order, the Petitioner filed a Writ Petition before the Hon'ble High Court and challenged the vires sub-clause (xvii) inserted via amendment under section 18(8) of the Jharkhand Value Added Tax Act, 2005 (JVAT Act) on the ground of being violative of Article 14 of the Constitution of India and discriminatory in nature.<br><br>• The Petitioner submitted that the provisions do not provide any mechanism to the purchaser to ensure that the seller deposits the tax in the Government Treasury. Additionally, the Petitioner also contended that the notice issued was barred by limitation and the interest was imposed without issuing any notice under section 30 of the JVAT Act. The petitioner also filed second Writ Petition challenging the garnishee orders issued by the Authorities to recover the amount of ITC claimed by the Petitioner from their bank accounts and deposit the same into the Government Treasury. The garnishee |

[11] 2019-VIL-629-JHR - The High Court of Jharkhand at Ranchi

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| | proceedings were executed, and the amount was withdrawn from the bank account of the Petitioner.<br>• The Hon'ble High Court observed as under:<br>- The Seller, in its submissions, had admitted that it failed to file the VAT return due to unforeseen circumstances. Due to the lapse, the online portal was blocked hindering the seller to file the return belatedly and pay the tax dues. The Petitioner had acted in a bona fide manner in paying the VAT amount to the Seller and had filed its return within time and claimed the applicable ITC;<br>- In absence of any mechanism to compel the Seller to file the return, it was not within the competency of the Petitioner to compel the Seller to file the return on time and deposit the tax collected in the Government Treasury. The Hon'ble High Court also stated that the intent of the legislature cannot be to punish the dealer acting in bona fide manner;<br>- The Hon'ble High Court did not comment on the questions raised by the Petitioner with regard to the vires of sub-clause (xvii) inserted via amendment under section 18(8) of the JVAT Act or limitation or defect of notice issued by the Authorities under the JVAT Act.<br>**Judgment:**<br>The Hon'ble High Court allowed the Writ Petition and quashed the impugned order denying the ITC to the Petitioner and further directed the Authorities to refund the amount realised by way of garnishee proceedings. |
| **Dhruva Comments / Observations** | • This judgment is line with the judgment pronounced by the Hon'ble Delhi High Court in the case of *Commissioner of Trade & Taxes, Delhi and others* v. *Arise India Limited and others*[12] wherein it was held that ITC cannot be disallowed to a person due to default on the part of the selling dealer. The SLP filed in the said matter stands dismissed by the Supreme Court.<br>• Similar ITC matching provisions exist under the GST law wherein the ITC availed by a registered person can be denied in case of mismatch between the ITC availed as per GSTR-3B and the amount reflected in the GSTR-2A. It shall be interesting to see whether Writs on similar grounds are placed before the Courts to challenge the denial of ITC in case of mismatch. |

[12] TS-314-HC-2017-VAT – The Hon'ble High Court of Delhi

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