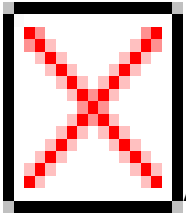


Law on extension of Compensation Cess and other ground realities

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AN OLD EPISODE RECOLLECTED

The Supreme Court - [2018-TIOL-462-SC-GST](#)

upheld the constitutional validity of Goods and Services Tax (Compensation to States) Act, saying it was not beyond the legislative competence of the Parliament.

The top court reaffirmed that the Compensation to States Act, enacted by the Parliament in 2017, is not a 'colorable legislation'.

A bench of Justices A K Sikri and Ashok Bhushan said the Act does not violate the Constitution (One hundred and first amendment) Act, 2016 nor is it against the objective of the said Act of 2016.

It held that the levy of 'Compensation Cess' is an increment to goods and services tax which is permissible under the law.

The bench while dealing with constitutional validity of the (Compensation to States) Act said that the expression 'cess' means a tax levied for some special purpose, which may be levied as an increment to an existing tax.

"The Scheme of Compensation to States Act, 2017 as noticed indicate that the cess is with respect to goods and services tax. There is more than one reason to uphold the legislative competence of Parliament to enact the Compensation to States Act, 2017," it said.

The bench said that Article 248 read with Articles 246 and 246A clearly indicate that residuary power of legislation is with the Parliament.

It said that in the present case, no contention has been raised that the subject matter of legislation was within the competence of State Legislature, and that the Parliament had no competence to legislate.

The bench said that after Constitution (One Hundred and First Amendment) Act, 2016, as per Article 270, Parliament can levy cess for a specific purpose under a law made by it.

It said that when Constitutional provision empowers the Parliament to provide for Compensation to the States for loss of revenue by law, the expression ***"law"***

used therein is of wide import which includes levy of any cess for the above purpose by such Acts and Rules as deemed fit to prosecute the said plan of collection.

"We, thus, do not find any merit in the submission of the counsel for the petitioner that Parliament has no legislative competence to enact the Compensation to States Act, 2017," it said.

Dealing with second question, whether the Act transgresses the Constitution, the bench said that the Preamble of Compensation to States Act, 2017 expressly mentions the Act to provide for compensation to the States for the loss of revenue arising on account of implementation of GST in pursuance of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016.

"Thus, the Compensation to States Act, 2017 has been enacted under the express Constitution (One Hundred and First Amendment) Act, 2016. We, thus, also do not find any force in the submission of the counsel for the petitioner that Compensation to States Act, 2017 transgresses the Constitution (One Hundred and First Amendment) Act, 2016," it said.

The court said it does not agree with the submission that Compensation to States Act, 2017 is a ***"colourable legislation"***. With regard to the question, whether levy of Compensation to States Cess and GST on the same taxing event is permissible in law, the bench said that GST imposed under the 2017 Acts and levy of cess on intra-State supply of goods and services or both is as provided in the CGST Act.

Supply of goods and services or both as part of IGST Act are two separate imposts in law and are not prohibited by any law so as to declare it invalid.

"We, thus, do not find any substance in the submission that levy of Compensation to States Cess on same taxable event is not permissible," it said.

The bench also refused to set off payments made towards clean energy cess payment of Compensations to States Cess.

The apex court verdict came on an appeal filed by Centre against the Delhi High Court order passed in a case of Mohit Mineral Pvt Ltd which has challenged the validity of the Goods and Services Tax (Compensation to States) Act, 2017 and the Goods and Services Tax Compensation Cess Rules, 2017. - [2017-TIOL-465-SC-GST](#) [[2018-TIOL-462-SC-GST](#)], [[2020-TIOL-23-SC-GST](#)]

The Delhi High Court in its interim order - [2017-TIOL-1678-HC-DEL-GST](#)

provided that additional levy on the stocks of coal on which petitioner Mohit Minerals Ltd had already paid Clean Energy Cess in terms of Finance Act, 2010, shall not be required to make any further payment.

It had said however that on stocks of coal on which no Clean Energy Cess under the Finance Act, 2010 was paid any payment in terms of the Act would be subject to the result of the petition before it.

THE LEGAL VALIDITY AND CONFORMITY OF COMPENSATION CESS, WITH THE CONSTITUTION OF INDIA.

As part of the Goods and Services Tax (GST) reforms that have been implemented in the country, a new levy called the GST Compensation Cess has been introduced to make good apprehended losses to States in the first five years of GST implementation.

The Cess has been introduced through the GST (Compensation to States) Act, 2017 and is levied on inter- and intra-State supply of notified goods such as aerated drinks, coal, tobacco, automobiles and the ambiguous category of 'other supplies'.

The proceeds of the cess will be distributed to loss-incurring States on the basis of a prescribed formula. The schedule to the Act mentions the maximum rates of the cess, which extend to 290%. The levy would be over and above the four GST slabs of 5%, 12%, 18% and 28%.

The cess has been making headline news due to frequent changes in the rates, the latest being the increase in the rate of luxury, mid-sized cars and sport utility vehicles.

While the policy flip-flop on the tax rates reveals the ad hoc implementation of the cess, there is much to say about the legal validity of the Act in terms of legislative competence and conformity with the Constitution.

A cess is a levy for a specific purpose which may bear the characteristics of a tax or a fee. The quintessential feature of a cess is that it is levied for a 'specific purpose' and the proceeds are earmarked as such.

Under Article 270 of the Constitution, a cess tax has special privilege as the proceeds can be retained exclusively by the Union and need not be shared with States.

The object of granting this special status is to ensure expenditure for a specific purpose, as is evident from the Fourteenth Finance Commission Report.

DILUTION OF CHARACTERISTICS OF PURPOSE

A cess must have an earmarked purpose and the contributor and beneficiary must be relatable. In the past, cesses were imposed by the Central government to raise finances for specific industries and labour welfare within chosen industries.

If compensating State governments is considered to be a specific purpose, any general revenue raising measure can be considered to be backed by an earmarked purpose. Once the money is transferred to State governments, it can be used to fund just about any scheme and may even be used merely to adjust the respective State government's fiscal deficit.

Further, there is no relation between the persons contributing to the cess and the recipients, the State governments. All these factors make the cess look more like an additional tax or surcharge which becomes problematic as surcharge on the GST is prohibited under Article 271.

COLORABLE STILL IN SOME DEGREE

Section 18 adopted in the Amendment Act, 2016 merely says that Parliament shall, by Law on the GST Council's recommendations, provide for compensation to States for a period of five years for the loss of revenue on account of implementation of GST for a period of five years.

There is no provision for an additional tax. As per Article 279 A (4) (f), the GST Council's power to recommend a special rate is confined to raising additional resources during any natural calamity or disaster.

The cess cannot be justified under such power. Moreover, pursuant to the 101st Constitution Amendment Act, 2016, Article 271 has been amended to state that an additional tax/surcharge cannot be imposed over and above the GST tax rates.

Thus it appears that by enacting the cess, Parliament is seeking to do indirectly that which cannot be done directly, which amounts to it being a colourable piece of legislation.

BURDENING SELECT GOODS

The goods identified in the Act, such as aerated drinks, coal, tobacco, automobiles and the ambiguous category of **"other supplies"**, do not form a distinct category or class deserving the liability of attracting the cess so as to compensate States, and it is doubtful if it will succeed if tested under the anvil of the right to equality under Article 14.

While the sin goods argument is seemingly a lure, it is highly erroneous, looking at mismatches such as coal and aerated drinks, not really covered by any sin, including luxury goods, jewellery, gadgets and the like. Similarly, **"other supplies"** leave the government with a field day.

The cess reflects the same lack of coherence as the GST regime itself, in its appeasement measures, in spite of the legal entanglements faced in its implementation.

It also raises the question as to whether the targeted goods have been chosen merely because of their inelasticity, least dependent on price change, netting just above the adequate why even surplus funds for the government.

While the Delhi High Court has granted relief to a coal trader against implementation of the Act, it remains to be seen if the legislation will be tested by courts on legislative competence and colourable action, in the wake of any attempt by the Government to extend the levy of compensation cess beyond the half-hearted legal sanction it has, until end June, 2022.

A REAL TIME SURVEY OF REVENUE SHORTFALLS AND FUND DEFICITS, DUE TO LACK OF SPURT IN ECONOMIC ACTIVITY AND THE OUTBREAK OF THE COVID 19 PANDEMIC

The GST Council even explored the option of raising additional resources, including borrowing from the market, which could be repaid by a collection of cess in the sixth year or further subsequent years, sources added.

The situation on GST revenue has worsened in the month of April, with several states indicating a shortfall in collections to the tune 80-90 per cent of average monthly collections during this time of the year.

In fact, Delhi has said its GST collections may end up at a mere Rs. 300 crore in April against a collection of Rs. 3,500 crore in the same month previous year.

Other states like Tamil Nadu, Assam, West Bengal, Andhra Pradesh also facing severe revenue decline due to shrinking economic activities during the Covid-19 induced lockdown.

With economic activity and GDP growth projected to remain subdued for the most part of FY21, the Centre is looking at all possible means, how it could meet its constitutional obligation of compensating the states for their revenue loss.

After February, when Centre released GST compensation of Rs. 19,950 crore for the months of October and November, 2019, it is only now that the government has released Rs. 15,340 crore despite insignificant tax collections due to the relief provided for filing of returns and payment of taxes owing to lockdown.

This amount includes the second installment of GST compensation for October and November to states of over Rs 14,100 crore leaving compensation dues for December-January period still unpaid.

The monthly compensation requirement for states in 2020-21 is being pegged at Rs. 20,250 crore, government sources said leaving a big gap between what needs to be paid and what is being collected. Even in FY21, monthly cess collections could be a low of Rs. 7,000 - 8,000 crore or lower.

In 2019-20, the Centre had released Rs. 120,498 crore GST compensation to states while it had collected only about Rs. 95,000 crore in the form of compensation cess.

According to previous releases of the Finance Ministry, in the FY 2017-18 a total GST compensation cess of Rs. 62,611 crore was collected, out of which a sum of Rs. 41,146 crore was released to the States/UTs as GST compensation. After that, in the FY 2018-19, Rs. 95,081 crore were collected as GST compensation cess out of which Rs. 69,275 crore were released to the States and UTs as GST compensation.

As per the releases of the finance ministry, as on March 31, 2019 an amount of Rs. 47,271 crore GST compensation cess collected had remained unutilized after the release of GST compensation to the States and UTs in the FYs 2017-18 and 2018-19.

A PRECARIOUS STATE OF CENTRE WITH REGARD TO COMPENSATION

Since the end of August 2019, the Central government has started realizing the precarious future position in paying GST compensation to the States and UTs as the compensation cess requirement was being double of the average monthly cess collection.

GST Council also has the option to either bring more items under the cess base by expanding the base of GST cess items or to increase cess rates on the existing items, any increase in compensation cess on few items could only yield about Rs. 2000-3000 crore a year.

Therefore, Council in its earlier meeting also discussed other options to either forego full cess compensation which was increasing at 14 per cent per annum or to go ahead with whatever compensation is available.

One more option looked was to raise the tax rate on items by rationalisation of rates by shuffling slab rates.

THE PROSPECT OF TAKING FORWARD THE LEVY OF COMPENSATION CESS BEYOND JUNE, 2022 AND THE CONSTITUTIONAL HURDLES ON THE WAY.

Though the decision to extend the period is beyond the remit of the Finance Commission, states are hoping that by representing to it, it can impact the GST Council.

While compensation pool was just about sufficient as of now, if the revenue collection continues to grow slowly, it could hit the compensation cess fund.

Under the GST law, states are guaranteed full compensation for any revenue loss for the first five years after the introduction of the goods and services tax (GST) in July 2017.

However, any extension of it further would require a Constitutional amendment which looks very unlikely.

Further, the guaranteed GST revenue growth though ambitious, is for a limited period only, albeit the actual revenue-growth remaining a question-mark from the start.

EXTENSION OF THE COMPENSATION SCHEME NOT ON THE CARDS

Tax officials of the Central government are said to have told state government counterparts that any extension in the period for which Centre is liable to pay compensation to states is unviable.

Their meeting took place a day prior to the 37th GST Council meet and a number of states have represented to the 15th Finance Commission that the Centre should pay them compensation for three years more to ensure that their GST revenue continues to grow 14% year-on-year, as guaranteed in the Constitution.

The Constitutional provision for compensation is only till 2022 while states want it extended till 2025.

THE NEW ALTERNATIVE

This (extending the duration of GST compensation cess) has been discussed in the past to ensure states are paid full compensation for any loss of revenue in first five years of the implementation of the new indirect tax regime while the Centre repays its liabilities through cess collections in subsequent years.

But it has been tentatively decided to let the States borrow directly from the RBI and repay its liabilities by meeting it out through levying a cess themselves instead of the Centre going the round-about route.

Faced with a sharp decline in GST collections due to lockdown and disruptions in economic activities across the country, the government is looking among other options, the following;

1. Of paying GST compensation to states using a portion of its borrowings and
2. Repaying it by collecting cess in the sixth or further subsequent years.

The new options being considered by the Government are as follows;

1. The States to borrow from the RBI up to 95,000 crores at a low interest
2. The States' estimated loss of revenue of 2.38 lakh crores due to poor GST collections, can be borrowed at on go from the RBI as well and
3. Repay it over a period of 5 years, instead of the Centre extending the tenure of the Goods and Services (Compensation to the States) Act, 2017 which has certain constitutional hurdles, discussed later in the Article.
4. The States can be permitted to levy additional cess on goods and services as Kerala was allowed to levy a Calamity cess to generate additional revenue, including for the repayment of the borrowings from the RBI.

Following a Constitutional amendment, sub-section (4) (f) of the newly inserted article 279 A prescribes:

"Any special rate or rates for a specified period to raise additional resources during any natural calamity or disaster."

Similarly, the schedule of the Goods and Services Tax (Compensation to States) Act, 2017, provides for the imposition of cess up to the rate of 15 per cent ad valorem on ***"any other supplies"***

A CASE AGAINST THE NEW ALTERNATIVE PROJECTED BY THE STATE/S

1. The relation between the Centre and the states has reached its nadir with the controversy over the GST compensation payment.

The only recourse is to temporarily borrow this amount and recoup it by extending the period of the cess collection from the stipulated five years to a longer period.

This indeed was the solution that was put forward by none other than the former Finance Minister [Arun Jaitley](#) when such a contingency came up for discussion in the GST Council.

However, the Union government today is unwilling to borrow the necessary amount and make it available to the cess fund. They are afraid that such a large borrowing will push up the interest rate. It is strange that this should be the reaction of the Centre which has proposed a Rs 21 lakh crore stimulus package, mostly relying on bank credit.

2. If one is seriously worried, then the solution will be to monetise the debt. That's what governments all over the world are doing. That is what even C Rangarajan, the former RBI governor who put an end to the age old practice of monetising the debt, finds acceptable in the present situation.

But the Centre will have none of it. They will shift their argument to the ballooning fiscal deficit. Surely, the deficit will go up even if the states are doing the borrowing.

3. It is much more convenient for the Centre to borrow to meet the shortfall in the cess fund. The cost of borrowing by states would be higher by 1-2 percentage points. The states' fiscal deficit ceiling would have to be raised. And further, since the compensation requirements of the states differ so widely, the permissible increase in fiscal deficit ceiling of each state would have to be separately fixed.

4. Apart from above reasons, it is the moral responsibility of the Centre to provide resources to the fund. When there was surplus in the cess fund, as was the case in the first two years, the surplus funds were deposited in the Consolidated Fund of India.

Even the undistributed portion of IGST, which at times was over Rs 1 lakh crore was deposited in the public account of Government of India. Symmetry demands that when the cess fund is in deficit and requires temporary accommodation, the Government of India should support it. This, was the original spirit of the initial discussions spread over five hours in the last special meeting of the GST Council.

5. Then all of a sudden, at the fag-end of the meeting, the Centre came up with an out-of-the-hat argument, never heard before. The constitutional provision is for compensating for the loss of revenue in the course of **"implementation of GST"**.

The loss in revenue as a result of COVID-19 is not a shortfall arising out of the **"implementation of GST"**. It is an act of god. The Indian government has the dubious distinction of invoking the principle of [force majeure](#) to avoid payment due to its constituent states.

6. The whole argument is legally untenable. How the loss due to the **"implementation of GST"** is to be calculated is clearly laid down in Section 7 of the Compensation Law on **"Calculation and Release of Compensation"**. It is the difference between the protected revenue and the actual collection, to be paid every two months.

6. Non-payment of full compensation will force the states to cut their expenditure because their budgets were prepared after factoring in a 14 per cent growth in GST. The states are not demanding accommodation for increasing the expenditure, but for maintaining it at the budgeted level. States account for 60 per cent of total government expenditure in India.

7. On the one hand, the claim of the Centre is that it is trying to stimulate the economy by increasing the government expenditure and on the other hand, it is forcing the states to cut expenditure. It is surely going to aggravate the economic crisis.

8. The data for the first quarter for the current fiscal year shows that the global average contraction of 60 countries, for whom data is available, is only around 12 per cent, while the contraction in India has been 24 per cent.

The real stimulus is only around one per cent of the GDP. The total consumption demand in the economy has fallen by 27 per cent. A reduction in the expenditure of the states will further undermine aggregate demand and the recovery.

9. The stand of Indian government is devoid of any macro-economic logic. It is not a contra-cyclical, but a pro-cyclical stance. And it is untenable, legally and morally, are the strong views of the Kerala Finance Minister Mr. Thomas Isaac and the same is shared by many other states too.

THE JUSTIFICATION FOR LETTING A NEW CESS TO BE LEVIED

Seventeen types of taxes and 26 types of cess of Centre and States together were subsumed into the GST and any additional revenue measure is permissible only after the GST Council's nod, as everything ends up in a cascading of taxes.

Accordingly, after a devastating flood during August 2018 monsoon, Kerala approached the GST Council to levy cess to meet the cost of rehabilitation and reconstruction.

The State Cabinet, in its meeting on August 21, 2018 approved a proposal for a 10 per cent cess. Initially, the GST Council referred the matter to a Group of States' Finance Minister which favored imposing the cess.

But the GST Council has approved levy of cess on intra-State supply of goods and services within the State of Kerala at a rate not exceeding one per cent for a period not exceeding 2 years, as imposition of cess by a State is already provided under law.

THE SPIRIT AND OBJECTIVE BEHIND COMPENSATION, PUT IN PERSPECTIVE

Under the GST law, states are guaranteed full compensation for any revenue loss up to five years of the introduction of the goods and services tax (GST) in July 2017.

The compensation is to fill up a gap between actual revenue collected and projected. The projected revenue is reckoned at a revenue growth rate of 14 per cent for states per year over base year 2015-16.

THE ALREADY EXISTING CHALLENGES TO THE LEVY AND THE DIFFICULTY IN EXTENDING IT ANY FARTHER THAN JUNE, 30, 2022.

A question arises as to whether in addition to the Constitutional Amendment Act, an ordinary law in compliance with the procedure specified under Article 107, 108, 109, 111 either as a money bill or a non-money bill was required to have been passed to ratify the attempt of the Government towards collection of Cess such that it can be called constitutional on such grounds as well.

But, the Hon'ble SC had come to the rescue of the Government upholding the levy of Cess as Constitutional, in an appeal by the Union before it in the above case and as also in another similar case (Hind Energy and Coal Benefication (I) Ltd. [2017-TIOL-1842-HC-DEL-GST](#) transferred and clubbed together with above case due to the common nature of dispute in both the Writ Petitions, that Compensation Cess levied under the Goods and Services Tax (Compensation to States) Act, 2017, is not in the nature of a tax whose levy and collection therefore was said to lack the sanction under Article 246-A and as also a colourable legislation.

In an attempt to find a satisfactory answer to the position in Law, the following analysis is presented below.

Let us turn to the very nature and purpose of Cess and its imposition and leviability under the Constitution of India, as it stands at this material point in time. A cess must have an earmarked purpose and the contributor and beneficiary must be bound by a principle of purpose or welfare.

In practice, direct and indirect tax related cesses are imposed by the Central government to raise finances for specific purposes such as education, health, industrial and labour welfare within chosen industrial sectors.

If compensating State governments is considered to be a specific purpose, such general revenue raising measure can also mean to have an earmarked purpose. Section 18 of the 122nd Constitution Amendment Bill, 2014 proposed a 1% additional tax to compensate States but this was withdrawn while enacting the 101st Amendment Act.

The version of Section 18 adopted in the Amendment Act, 2016 merely says that Parliament shall, on the GST Council's recommendations, provide for compensation to States for a period of five years.

There is no provision for an additional tax there. As per Article 279A (4) (f), the GST Council's power to recommend a special rate is confined to raising additional resources during any natural calamity or disaster.

Therefore, the cess would not appear justifiable under such power. No doubt that the expression used in Article 246A is **"power to make laws with respect to goods and services tax"**.

The power to make law, thus, is not general power related to a general entry rather it specifically relates to goods and services tax.

Parliament is precluded from imposing a surcharge for purposes of the Union, on goods and services Tax under Articles 269 and 270, thereby providing that the proceeds from such surcharge shall not form part of the Consolidated Fund of India.

Thus, the amendment to Article 271 ensures that the limitation on account of Article 279A (4) (e) upon Article 246-A where the GST Council alone can recommend the rates of GST, is not circumvented through Article 271.

This, in effect seems to activate Article 279A(4)(f) where the GST Council can additionally recommend for a special rate or rates with reference to goods and services for a specified period, to raise additional resources but only during any natural calamity or disaster.

Thus, the Power of Parliament to impose a surcharge as an increment of tax to Goods and Services Tax, as a matter of routine to augment the resources of the Union and the States under Article 246-A is also already limited under Article 279.

The point to be made here is that Section 18 of the 101st Amendment Act contemplates upon raising additional revenue and grants the sanction if not vests the power to legislate such Law as a means to achieving the said end through a levy of Cess, for providing the necessary compensation to the States, avowed under it.

Unfortunately, Article 279A governing the GST council has not included the mandate of section 18 of the GST 101st Amendment Act to recommend an additional tax in normal course to further enable the levy of such an increment of tax in respect of GST.

It is true that Constitution (One Hundred and First Amendment) Act, 2016 was passed to subsume various taxes, surcharges and cesses into one tax on goods and services? While Sec 6 of the Taxation Laws (Amendment) Act, 2017 is one Law that seeks to abolish cess, Section 8 of the Compensation to States Act, 2017 is another Law which creates it, in terms of either the Constitutional Powers of the 101 st Constitution Amendment Act or inherent powers under Entry 97 of Schedule VII to List I of the Constitution How is one Law superior or inferior to the other?

They both are on the same footing. One extinguished cess and the other created it and latter one prevails in their order of supersession.

THE PANACEA OF ALL TIMES

One must not forget that entry 97 of Schedule VII invested with the residuary powers of taxation by the Centre, is still in place to come to Government's rescue as it did when entry 92C was questioned about its retrospective validity.

It would always appear there is no paucity of powers to levy and collect taxes by the Government subject to of course Articles 265 and 271.

Since tax is distinguishable from cess, it would still appear that the levy of Cess can be done by an enactment for which there is inherent power with the Government to legislate a Compensation Act and through issue of attendant rules to specify the rates of cess and collect the same, as it has been done typically now.

Only, it would have been great, had it borne in its preamble a reference to the general powers under entry 97 of Schedule VII to List I of the Constitution as a new genre of tax, instead of Section 18 of the 101st Constitution Amendment Act, 2016.

However, one thing is very clear now that the period beyond which the said cess cannot be levied is clearly stated in Section 18 of the 101st Act as not to extend beyond 5 years i.e 30/6/2022.

If you still want to go for it, then the only answer is to seek a constitutional amendment as done in the case of GST itself, by a two third majority in both the houses of the Parliament.

End Note

Therefore, one would safely think that until expiry of 5 years from the date of implementation of GST i.e from 1/7/2017 to 30/6/2022, there is apparently no Constitutional threat to the levy of Cess for meeting out the Compensation to the States, if not as an additional tax as an increment to goods and services tax, except when there is a natural calamity or disaster.

In the wake of the above developments, one can't still rule out further litigations, as it is not absolutely beyond doubt that the GST Compensation Cess levied and collected by the Government is not an increment of tax to GST under Article 246-A, besides lacking the constitutional remit, to extend it further, beyond June, 2022.

While the alternate route taken by the Government under Article 279A (4)(f) where the GST Council can additionally recommend for a special rate or rates of cess with reference to goods and services for a specified period, to raise additional resources during any natural calamity or disaster especially during a world Pandemic like Covid-19, on the one hand is justified and highly appreciable, but the renunciation of the legal and moral responsibility by the Government on the other to compensate the states for the loss of revenue due to introduction of GST if not for an act of God, is not at all acceptable by any standards, in the humble opinion of the Author.

[The Author is a former Assistant Commissioner of GST, Chennai and a CBIC Master Trainer, GST and currently a Senior Associate, Indirect & Corporate Taxes, at a Chennai-based Law Firm, RANK Associates. The views of the Author are purely personal.]

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