

INDIRECT TAX

Indirect tax is levied on goods and services i.e. Goods & Service Tax (GST), Central Excise and Customs Duty, and Value Added Tax (VAT). The Goods and Services Tax Council is constituted to make recommendations to the Union and the States on the matters relating to indirect taxes and to establish a mechanism to adjudicate any dispute between State/s and Govt. of India. The Central Board of Indirect Taxes and Customs (CBIC) administers Customs, GST, Central Excise, Service Tax & Narcotics in India.

Registration under the Goods and Service Tax Act is mandatory for certain persons and the registered persons are required to timely file GST returns, GST compliant sales and purchase invoices. The Act also provides penalties and punishments for evasion of taxes, violation or non-compliance of the provisions of Act, Rules and Regulations. The questions arising under the Act can be referred to the authority for advance ruling by filing an Application. Any person aggrieved by any decision or order passed under the Act may file an Appeal to the Appellate Authority. Further, the orders passed by the Appellate authority or the Revision authority are appealable before the Goods and Services Tax Appellate Tribunal (GSTAT), but the constitution of GSTAT is presently on hold as per the interim order passed by the Delhi High Court.

The law office provides complete legal assistance including the advice on taxation related issues. The law office drafts all the legal documents i.e. Petition, Appeal and appears on behalf of its clients before the Authorities, High Courts and the Supreme Court of India.