



APEX

Advocates & Consultants



WHO ARE WE?

With a long-standing presence of over 20 year, **Apex Consultants and Advocates** is a boutique tax law firm with deep market knowledge, expertise and understanding in the fine areas of indirect taxation laws, including but not limited to Central Excise, Customs, Service Tax, FEMA and Sales Tax/VAT laws.

APEX has been regarded as a one-stop solution for all tax related queries by various domestic and international clients. Our passion to understand delicate taxation issues and develop unique result oriented solutions for each legal problem that is posed before us has led to us developing a strong—foothold in the Indian tax practice. Each member of the Firm is dedicated towards expanding his domain of knowledge and strives to provide sound and commercially pragmatic legal advice.

Our Firm operates out of offices located in the National Capital Region (NCR) of India with a head office located in New Delhi.





WHY CHOOSE US?

We are an honest collaboration of qualified and knowledgeable attorneys who strongly believe in providing timely strategic solutions without compromising on ethics.

We value time lines: In this globally intertwined highly complex market, we understand the value of time and Endeavour to make every use of it! Our solutions are timely and therefore cost-effective

We eradicate issues: Our focus is to listen and understand the issue, to help our clients deduce a strategy that is not only effective but also specifically uproots the problem at end.

We promote simplicity: Each attorney at the Firm believes in providing quick and practical responses while us in g plain and simple English to communicate both verbally and in our documentation.

We can be trusted: We at APEX adhere to strict confidentiality standards to the extent of sharing information within our firm only on a “need to know” basis.

PRACTICE AREAS

APEX advises clients across a wide gamut of tax and regulatory laws including those related to excise, GST customs, central sales tax and foreign trade policy. Our range of services includes consultation & advisory, litigation, compliance, registration and documentation. We appear before diverse adjudicating authorities including Commissioner (Appeals), GST, Customs, Excise & Service Tax Appellate Tribunal ('CESTAT'), State VAT Tribunals, the High Courts and the Supreme Court of India.



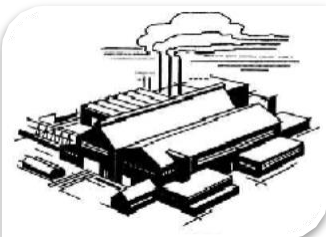
GST

Goods & Service Tax (GST) is touted to be India's biggest tax reform. GST is a consumption-based tax on the supply of goods and services, right from the manufacturer to the consumer.



Customs

The Firm advises on various significant issues like (i) Classification of goods under Customs Tariff; (ii) Valuation under Customs Valuation Rules; (iii) Eligibility of various exemption benefits; (iv) Rebate claim of Customs Duty; (v) Duty Drawback matters; (vi) Levy of Anti-dumping and Safeguard Duty; (vii) DEPB Scheme; (viii) FEMA; and (ix) Import Compliance Procedure.



Central Excise

The Firm advises on various significant issues like (i) Classification of goods under Excise Tariff; (ii) Excise Valuation; (iii) Availment & Utilization of CENVAT credit; (iv) Reversal / Non-Reversal of Credit (v) Eligibility of various exemption benefits; (vi) Filing of Central Excise Return and (vii) Central Excise Registration.



Service Tax

The Firm advises on various significant issues like (i) Classification of Services; (ii) Taxability of Services; (iii) Input Service Credit; (iv) Eligibility of various exemption benefits; (v) Export of Services; (vi) Payment of tax under reverse charge mechanism; (vii) Filing of Service Tax Return; and (viii) Service Tax Registration.



Foreign Trade Policy

The firm advises on various significant issues like (i) Classification of goods; (ii) Export of goods; (iii) Deemed exports; (iv) Export Benefits through Electronic Data Interchange (EDI) (v) Export Promotion Capital Goods (EPCG) scheme; (vi) Eligibility of various export benefits; (vii) Duty Rebate Claim; (viii) Registration of Exporters; and (ix) Export Compliance Procedure.

INDUSTRIESCATERED

MANUFACTURING

PHARMACEUTICALS

INFORMATION
TECHNOLOGY

REALESTATE

TELECOM

RETAIL

BANKING

AUTOMOTIVE

TEXTILE

INSURANCE

ADVERTISING

MEDIA &
ENTERTAINMENT

PETROLEUM

HOSPITALITY

FAST
MOVINGCONSUMER
GOODS (FMCG)

SHIPPING

INFORMATION
& BROADCASTING

INFRASTRUCTURE

PARTNERS



ASHOK BHASIN | PARTNER

Practice Ares:

Service Tax, Central Excise Customs, FEMA and Anti-Dumping.

Admission:

Bar Council of Delhi

Memberships:

Supreme Court Bar Association and Central Excise and Service Tax Appellate Tribunal Association, New Delhi

Ashok Bhasin is the co-founding Partner of Apex Consultants and Advocates, well recognized as one of the most prominent in direct tax advisors in country today. Ashok co-heads the Firm's indirect tax advisory as well as dispute resolution practice. With over 35 years of experience in taxation laws, Ashok has been sought by clients from multifarious industries like Shipping, Telecom, Real Estate, Automotive, Media, and Aviation to name a few.

After completing his graduation in Physics, Ashok pursued his masters in philosophy. He there after served at the Customs, Central Excise and Service Tax Department for almost 20 years before deciding to pursue legal studies. He was also a proud recipient of the President of India Award in recognition of his extraordinary commitment to work and distinguished services during his tenure with the Department. Today, he assists multinationals in a multitude of matters, including valuation, anti-dumping and subsidies; export and import controls; tax proceedings, appeals before tax tribunals, day-to-day advice on indirect taxation laws, VAT planning, reorganization, acquisitions and obtaining tax rulings.

A voracious reader and also a well acclaimed writer, Ashok has not only authored various books on taxation laws but also shares his passion by writing fiction novels in his free time.



N. Marwah | PARTNER

Practice Ares:

Service Tax, Central Excise, Customs and VAT/Sales Tax.

Admission:

Bar Council of Delhi

Memberships:

Supreme Court Bar Association and Central Excise and Service Tax
Appellate Tribunal Association, New Delhi

Mr. Nilamber Marwah is a former officer of Customs, Central Excise & Service Tax officer. In recognition of the expertise and reputation of the concern, Central Board of Excise & Customs, Ministry of Finance, Govt. of India, had appointed N. Marwah as a specialist member of the working group constituted to study different aspects of certain indirect taxes and provide inputs and opinions for rationalizing the law.



RECENT WORK

IMPORTANT OPINIONS:

Formed opinion for big corporate houses with respect to the following queries:

1. Applicability of payment of GST under reverse charge on Director's remuneration.
2. Whether the Input Tax Credit (ITC) under GST is available in respect of inputs/input services required for the purpose of Corporate Social Responsibility (CSR) undertaken by a corporate.
3. In the light of changes in the law w.e.f. 01.02.2019 regarding:
 - a. The applicability of GST on the canteen services supplied by Company to their employees;
 - b. In case the GST is applicable on the a) above, then on what value and the rate of GST would be applicable; and
 - c. Whether Company can avail the input tax credit of GST paid to the canteen contractor.
4. Whether A can claim ITC of the GST paid for carrying out interior decoration in the rented premise of the A in relation to:
 - a. Partition
 - b. General Items
 - c. Electricals
 - d. Fire Alarms work
5. Payment made to the manpower recruiters for supply of manpower to the Dubai office of the company.

6. Assessable value with respect to sale/bid value.
7. Whether the discount/payout received by DSA is subjected to levy of Goods and Services tax, If yes, what will be the classification of services, the GST rate and the SAC Code? Who is liable to pay GST if the same is payable? Whether the tax liability be imposed on the total amount of transaction of gift card or only the discount part will be liable to be taxed? Whether the position of liability changes if DSA works with a body corporate?
8. Whether the querist is entitled to take Input Tax Credit (ITC) of GST paid on 'land lease premium' and 'Infra Lease premium' for utilizing the same towards payment of GST on the goods manufactured and supplied by them?
9. The treatment of sale of building under GSTR-3B and; The reversal of ITC.
10. Is it legally permitted to obtain clearance of querist' products from the customs without having the import date printed/stamped at the port/FTWZ? Is there any additional compliance requirement under Customs Act, Foreign Trade, and DGFT which needs to be addressed?

IMPORTANT CASES HANDLED

- A. Raj Furnitures, 16/5, Mathura Road, Faridabad-121002 (hereinafter referred to as RF) was registered with the Service Tax Department for providing construction services in respect of commercial or industrial buildings and civil structures. Show cause notice was issued to RF wherein demand of `6,15,42,809/- was raised along with equivalent amount of penalty on the ground that the RF was providing completion and finishing services and accordingly not entitled to abatement in terms of notifications no. 15/2004-ST and 1/2006-ST.

The matter went before the Hon'ble CESTAT, where the merits of the case were vehemently argued by us and finally the proceeding initiated against RF was set aside.

- B. Hotel Excelsior Ltd., 19, Ashoka Road, New Delhi (hereinafter referred to as HEL) are engaged in providing hotel services falling under the category of tourism and travel related services.

HEL imported three Mercedes Benz cars in terms of EPCG license no. 0530144369/3/11/00 dated 20.08.2007 on the condition that HEL would fulfill export obligation of eight times the duty saved by providing hotel services to foreign guests within a period of eight years from the date of issue of authorization.

The cars were cleared by the customs authorities on payment of customs duty at the rate of 5% in terms of Notification No. 97/2004-Cus dated 17.06.2004 at Inland Container Depot Tuglakabad New Delhi-110 020. The duty, penalty and interest involved was Rs. 2,34,84,041/-, Rs.2,68,85,467/- , Rs. 34,01,426/- respectively.

HEL also imported one Rolls Royce SWB Phantom RHD car in terms of EPCG license on the condition that HEL would fulfill export obligation of eight times the duty saved by providing hotel services to foreign guests within a period of eight years from the date of issue of authorization. The car was cleared by the customs authorities on payment of customs duty at the rate of 5% in terms of Notification No. 97/2004-Cus dated 17.06.2004 at Air Cargo, Customs House, New Delhi. The duty involved was Rs. 1,36,68,230/- besides an equivalent amount of penalty and interest. There was also a liability for payment of redemption fine of Rs. 50,000/- under Section 125.

The matters were argued in length before the hon'ble CESTAT, New Delhi by us and both the above said cases were decided in favour of HEL with consequential relief.

C. Container Corporation of India Limited, CONCOR Bhawan, C-3, Mathura Road, New Delhi (hereinafter referred to as CONCOR) were issued show cause notice by Directorate General of Central Excise Intelligence, R.K. Puram, New Delhi (DGCEI) based on the Concession Agreement dated 04.01.2007 between Railway Administration, Government of India and CONCOR involving. Service tax amounting to Rs. 690,19,63,937/- along with education cess amounting to Rs. 13,80,39,279/- and secondary and higher education cess amounting to Rs. 6,90,19,639/- totalling to Rs. 710,90,22,855/- on the 'Haulage Charges' paid by them to the Railway Administration towards receiving 'Support Services' of business and commerce in terms of the Concession Agreement, payable by them under the reverse charge mechanism. Penalty and interest was also demanded. The extensive arguments were made by us before DGCEI, New Delhi and was finally decided in favour of CONCOR.



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