

Impact Analysis of Circular 192 – 199 & Notifications issued on 17th July 2023 w.r.t. 50th GST Council Decisions

By: Vivek Jalan

Partner – Tax Connect Advisory Services LLP



No GST on Warranties

Introduction of Circular 195 of 2023

1. The Circular starts by clarifying that the circular is apropos Representations which have been received from trade and industry regarding a common trade practice wherein the original equipment manufacturers /suppliers offer warranty for the goods / services supplied by them. During the warranty period, replacement goods /services are supplied to customers free of charge and as such no separate consideration is charged and received at the time of replacement.

The intention is to avoid 'unnecessary litigation' caused due to contrary interpretations by the investigation wings and field formations in respect of GST liability as well as liability to reverse ITC against such supplies of replacement of parts and repair services during the warranty period without any consideration from the customers. Thus it is clear that while the circular uses the word 'warranty part' it would include all 'goods' (including whole and parts) supplied by OEMs during warranty. The Circular is to clarify GST liability on this issue.

SI No 1 & 2 of Circular 195 of 2023

2. **SI. No 1 & 2 of Circular** - Clarifies that where the manufacturer provides replacement of parts and/ or repair services to the customer during the warranty period, without separately charging any consideration at the time of such replacement/ repair services, no further GST is chargeable on such replacement of parts and/ or repair service during warranty period. However, if any additional consideration is charged by the manufacturer from the customer, either for replacement of any part or for any service, then GST will be payable on such supply with respect to such additional consideration.

Further it is clarified that NO ITC REVERSAL would also be required in case of warranty supplies.

SI No 3 of Circular 195 of 2023

3. **SI No 3 of Circular** – Clarifies that even when the warranty supply is made by the distributor to Customer without any consideration, then no GST is payable on such supply.

Hence w.r.t. the supply from the distributor to the Customer it is amply clear that no GST is payable. Furthermore, in case of pro-rata warranty, it is also clear that the pro-rata consideration is liable to GST

SI No 4 of Circular 195 of 2023

4. **SI No 4** clarifies the other leg of the transaction as an extension of SI. No 3 – These explain 3 cases and treatment thereof

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4a explains the case when –

- A. Distributor makes a 'requisition' to manufacturer
- B. Manufacturer agrees to provide the warranty supply
- C. Distributor makes the warranty supply to the customer without consideration, from his stock, so that there is no waiting time. There is no GST on the said supply as clarified in Para 3 of Circular 195 of 2023
- D. Distributor then makes an invoice on the manufacturer with GST and manufacturer takes the ITC as the inward supply is in furtherance of business

4b. explains the situation wherein –

- A. Distributor makes a 'requisition' to manufacturer on the basis of accepted claim of warranty of the customer
- B. Distributor waits for the warranty supply from the manufacturer to him
- C. Manufacturer makes the warranty supply to distributor without GST
- D. Distributor makes the warranty supply to the customer without consideration, when this product so supplied by manufacturer is received by him. There is no GST on the said supply as clarified in Para 3 of Circular 195 of 2023

4C. explains the situation wherein –

- A. Distributor makes a 'requisition' to manufacturer
- B. Manufacturer agrees to provide the warranty supply
- C. Distributor makes the warranty supply to the customer without consideration from his stock so that there is no waiting time. There is no GST on the said supply as clarified in Para 3 of Circular 195
- D. Manufacturer then issues a Credit Note with GST reversing his output tax liability
- E. Distributor receives the Credit Note and reverses his ITC

This example amply makes it clear that the principle is that the cost of the 'warranty supply' so supplied in both the above cases is a 'part of the original supply'. Hence GST is not chargeable. Therefore, the GST liability is not leviable 'qua the cost of warranty supply' being the part of the cost of the original supply and not 'qua the physical supply' itself. Infact this example also seems to negate the Hon'ble Apex Court's Judgement in Tata Motors pronounced on 15th May 2023 in the GST era.

SI No 5 of Circular 195 of 2023**PROCEDURE OF WARRANTY SUPPLY OF SERVICES –****5. SI No 5 clarifies the rendering of services by the distributor to the customer on behalf of the manufacturer –****5. explains the case when –**

- A. Distributor renders a warranty service to customer
- B. Distributor makes the warranty supply of 'repair service' to the customer without consideration. There is no GST on the said supply as clarified in Para 3 of Circular 195
- C. Distributor makes an invoice to the manufacturer with GST
- D. Manufacturer takes the ITC as the inward supply is in furtherance of business

SI No 6 of Circular 195 of 2023

PROCEDURE OF EXTENDED WARRANTY –

6. SI No 6 clarifies the extended warranty services by the manufacturer to the customer –

6a. explains the case when –

- A. Customer purchases a product with say 5 years general and 2 years extended warranty
- B. This purchase is made at the 'first instance' itself when the original product is first purchased
- C. GST is leviable as a part of the composite supply of the original product

6b. explains the case when –

- A. Customer purchases a product with say 5 years general warranty
- B. Customer, after 5 years, take 2 years extended warranty
- C. The GST on this extended warranty would be payable separately
- D. GST would be payable by either manufacturer or the distributor or any third party, depending on the nature of the contract (i.e. Whether the extended warranty is only for goods or for services or for composite supply involving goods and services)

ISD Vs Cross Charge

Circular 199 of 2023 – ISD Vs Cross Charge

Issue 1 – W.r.t. Common ITC availed by HO from 3rd Parties - Whether it is mandatory to use IS mechanism or Cross charge (issue of tax invoice u/s 31 by HO to Branch office (BO)) is also valid

1. HO has an option to distribute ITC in respect of such common input services by following ISD mechanism laid down in Section 20 of CGST Act read with rule 39 of the CGST Rules.
2. As per the present provisions of the CGST Act and CGST Rules, it is not mandatory for the HO to distribute such ITC by ISD mechanism.
3. HO can also issue tax invoices under section 31 of CGST Act to the concerned BOs in respect of common input services procured from a third party by HO but attributable to the said BOs and the Bos can then avail ITC on the same subject to the provisions of section 16 and 17 of CGST Act.
4. Further ISD mechanism is also available for HO in such cases.

Issue 2 – W.r.t. 'internally generated services' (Eg. employee service) of HO, where 'full ITC' is available to BO – does HO need to issue Tax invoice u/s 31 for full/part cost?

1. No Cross charge is mandatory in these cases.
2. If HO has not issued a tax invoice to the BO in respect of any particular services being rendered by HO to the said BO, the value of such services may be deemed to be declared as Nil by HO to BO, and may be deemed as open market value in terms of second proviso to rule 28 of CGST Rules.

3. W.r.t. supply of services by HO to BOs, the value of the said supply of services declared in the invoice by HO shall be deemed to be open market value of such services, if the recipient BO is eligible for full input tax credit.

Issue 3 – W.r.t. ‘internally generated services’ (Eg. employee service) of HO, where ‘full ITC is not available’ to BO – does HO need to issue Tax invoice u/s 31 for full/part cost?

In respect of internally generated services provided by the HO to BOs, the cost of salary of employees of the HO, involved in providing the said services to the BOs, is not mandatorily required to be included while computing the taxable value of the supply of such services, even in cases where full input tax credit is not available to the concerned BO.

ISD or Cross Charge – Both are valid

Impact of Recommendation –

There were 2 issues under ISD Vs Cross Charge –

1. Whether 3rd Party Services eg. Statutory Auditor’s Fees, could be cross charged from HO to other branches (which are distinct persons). Or whether it is mandatory to distribute through ISD mechanism u/s 20(1) read with Rule 39(1) wherein the word ‘shall’ is used. CBIC’s FAQs on Banking, etc have clarified that even cross charge is an alternative to ISD mechanism
2. Whether common ‘internally generated services’, like say CFO’s services, although booked in HO should be cross charged. While on one hand the HO’s Jurisdictional GST Dept. used to question why cross charge had not been done, the recipient State’s Jurisdictional GST Dept. used to question the ITC taken when the same was cross charged.
3. Further, even after 2nd Provision to Rule 28 stating that the taxable value in the invoice would be regarded as assessable value, the officers used to question the valuation

Impact of Circular 199 of 2023

Industry readiness required –

1. All notices for ISD Vs Cross charge for the past period should be resolved after the circular
2. From the Circular it is clear that ISD mechanism is not mandatory for future too.
3. From the Circular it is clear that ‘Internally generated services’, like employees’ services, although booked in HO need not be cross charged, even in case BO cannot take ITC
4. From the Circular it is not clear on the way ahead for ‘Internally generated services’, other than employees’ services, where ITC is not available to BO

No Interest when IGST-ITC is wrongly availed & utilized.. To the extent accumulated balance of CGST/SGST ITC is available

Circular 192 of 2023

1. IGST-ITC availed and utilized say Rs.100/- (July 2023), out of which Rs. 50 was wrong
2. CGST-ITC, SGST-ITC & Compensation Cess balance in July, Aug & Sep is Rs.20 each
3. IGST-ITC of Rs.50/- subsequently reversed in Oct’23,

4. A. There will not be any interest liability u/s 50 (3) of CGST Act read with Sec 20 of IGST Act on Rs. 40/- (i.e. to the extent of CGST-ITC & SGST-ITC accumulated balance)
- B. There will be interest liability u/s 50 (3) of CGST Act read with Sec 20 of IGST Act on Rs. 10/- (i.e. to the extent of CGST-ITC & SGST-ITC accumulated balance falls short of wrongly availed IGST-ITC)
- C. Balance of Compensation Cess will not be taken into account for this calculation

ITC Mismatches – Extension of Circular 183 of 2022, till 31.12.2021

2A/2B Vs 3B Mismatches – 1.4.19 to 31.12.21 - Circular 193 of 2023

Recommendations of 50th GST Council Meeting –

As per the recommendations of the Council in its 48th meeting, Circular No. 183/15/2022-GST dated 27th December, 2022 was issued to provide for the procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR- 2A during FY2017-18 and 2018-19. To provide further relief to the taxpayers, the Council recommended for further issuance of a circular to provide for similar procedure for verification of input tax credit in cases involving difference in Input Tax Credit availed in FORM GSTR-3B vis a vis that available as per FORM GSTR- 2A during the period 01.04.2019 to 31.12.2021.

Impact of Recommendations of 50th GST Council Meeting –

As decided in Wipro Case by Bangalore HC. The same was expected. Taxpayers should start taking declarations to get relief from 2A/3B mismatch notices

Dealing with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A has been clarified for FY 2017-18 and 2018-19 vide Circular No. 183/15/2022-GST dated 27th December, 2022. Mismatches between ITC as per 2A and as per 3B from 1st April 2019 onwards is to be dealt with as per following example –

1. 1st April 2019- 8th Sept 2019

- A. ITC available as per FORM GSTR-2A - Rs. 3,00,000,
- B. ITC taken in FORM GSTR-3B - Rs. 5,00,000,
- C. ITC available u/r 36(4) – No Rule 36(4)
- D. Declaration u/c 183 & 192 allowed – Rs.2,00,000

2. 9th Oct 2019 to 31st Dec 2019

- A. ITC available as per FORM GSTR-2A - Rs. 3,00,000,
- B. ITC taken in FORM GSTR-3B - Rs. 5,00,000,
- C. ITC available u/r 36(4) - Rs. 3,60,000,
- D. Declaration u/c 183 & 192 allowed – Rs.60000

3. FY 2020 –

- A. ITC available as per FORM GSTR-2A - Rs. 3,00,000,
- B. ITC taken in FORM GSTR-3B - Rs. 5,00,000,

- C. ITC available u/r 36(4) - Rs. 3,30,000,
- D. Declaration u/c 183 & 192 allowed – Rs.30000

4. FY 2021

- A. ITC available as per FORM GSTR-2A - Rs. 3,00,000,
- B. ITC taken in FORM GSTR-3B - Rs. 5,00,000,
- C. ITC available u/r 36(4) - Rs. 3,15,000,
- D. Declaration u/c 183 & 192 allowed – Rs.15,000

5. 1st Jan 2022 onwards

- A. ITC available as per FORM GSTR-2A - Rs. 3,00,000,
- B. ITC taken in FORM GSTR-3B - Rs. 5,00,000,
- C. ITC available u/s 16(2)(aa) - Rs. NIL
- D. Declaration u/c 183 & 192 allowed – Rs.NIL

1. These instructions **will apply** only to the ongoing proceedings in scrutiny/ audit/ investigation, etc. for the period 01.04.2019 to 31.12.2021
2. These instructions **will not apply** to the completed proceedings.
3. These instructions **will apply** in those cases during the period 01.04.2019 to 31.12.2021 where any adjudication or appeal proceedings are still pending.
4. **Those cases where dues have been admitted and not appealed against cannot be revived**

GST Refunds

Circular 197 of 2023

REFUNDS FOR ITC AVAILABLE IN CURRENT AND PREVIOUS PERIOD GSTR – 2B

1. Refund shall be available of accumulated ITC for a tax period on the basis of – **ITC available as per FORM GSTR-2B for the said tax period or for any of the previous tax periods**
2. This shall be applicable for the refund claims for the tax period of January 2022 onwards.
3. In cases where refund claims for a tax period from January 2022 onwards has already been disposed of by the proper officer, the same shall not be reopened because of the clarification being issued by this circular.
4. Even at appellate stages this Circular pari-materia may not be available for refunds already disposed off

Compliance with Sec 16(2)(c) mandatory even subsequent to refunds

Undertaking in FORM GST RFD 01 to be given: -

"I hereby undertake to pay back to the Government the amount of refund sanctioned along with interest in case it is found subsequently that the requirements of clause (c) of subsection (2) of section 16 of the CGST/SGST Act have not been complied with in respect of the amount refunded."

Hence, where ITC is disputed by dept. subsequent to refunds, then refund amt. is also to be returned back to the Govt. The argument that Sec 16(2)(c) is impossible to comply in certain cases may not be applicable to refunds case

Even "adjusted total turnover" should include the FOB Value and not CIF value of exports -

Exp to Rule 89(4) states as follows –

Explanation. - For the purposes of this sub-rule, the value of goods exported out of India shall be taken as –

- (i) the Free on Board (FOB) value declared in the Shipping Bill or Bill of Export form, as the case may be, as per the Shipping Bill and Bill of Export (Forms) Regulations, 2017; or
- (ii) the value declared in tax invoice or bill of supply, whichever is less.

Even "adjusted total turnover" should include the FOB Value and not CIF value of exports

Momentary non-compliance with Export conditions u/r 96A would not disqualify 'export benefits' forever

Rule 96A (1) Any registered person availing the option to supply goods or services for export without payment of integrated tax shall furnish, prior to export, a bond or a Letter of Undertaking in FORM GST RFD-11 to the jurisdictional Commissioner, binding himself to pay the tax due along with the interest specified under sub-section (1) of section 50 within a period of –

- (a) 15 days after the expiry of 3 months [1], or such further period as may be allowed by the Commissioner,] from the date of issue of the invoice for export, if the goods are not exported out of India; or
- (b) 15 days after the expiry of 1 year, or such further period as may be allowed by the Commissioner, from the date of issue of the invoice for export, if the payment of such services is not received by the exporter in convertible foreign exchange 4[or in Indian rupees, wherever permitted by the Reserve Bank of India].
- (c) Where the goods are not exported within the time specified in sub-rule (1) and the registered person fails to pay the amount mentioned in the said sub-rule, the export as allowed under bond or Letter of Undertaking shall be withdrawn forthwith and the said amount shall be recovered from the registered person in accordance with the provisions of section 79.

1. In Para 44 of Circular No. 125/44/2019 - GST dated 18.11.2019, emphasizes that the substantive benefits of zero rating may not be denied where it has been established that exports in terms of the relevant provisions have been made.

2. In para 45 of Circular No. 125/44/2019 - GST dated 18.11.2019 that: "..... exports have been zero rated under the IGST Act and as long as goods have actually been exported even after a period of three months, payment of Integrated tax first and claiming refund at a subsequent date should not be insisted upon. In such cases, the jurisdictional Commissioner may consider granting extension of time limit for export as provided in the said sub-rule on post facto basis keeping in view the facts and circumstances of each case. The same principle should be followed in case of export of services"

3. Hence on actual export of the goods or as the case may be, on realization of payment in case of export of services, the said exporters would be entitled to refund of unutilized input tax credit in terms of sub-section (3) of section 54 of the CGST Act, if otherwise admissible.

4. No refund of the interest paid in compliance of sub-rule (1) of rule 96A shall be admissible.

5. Till the time the refund application cannot be filed under the category “Excess payment of tax” applicants may file the refund application under the category “Any Other” on the portal.

GST Refunds

Recommendations of 50th GST Council Meeting –

a. Consequent to amendment in rule 36(4) of CGST Rules 2017 with effect from 01.01.2022, refund of accumulated input tax credit (ITC) under Section 54(3) of CGST Act, 2017 for a tax period to be restricted to ITC on inward supplies reflected in FORM GSTR-2B of the said tax period or any previous tax period.

b. Consequent to Explanation having been inserted in rule 89(4) of CGST Rules vide Notification No. 14/2022- CT dated 05.07.2022, the value of export goods, to be included while calculating “adjusted total turnover” in the formula under rule 89(4), will be determined as per the said explanation.

c. Clarification regarding admissibility of refund in cases where export of goods, or the realization of payment for export of services, as the case may be, is made after the time limit provided under rule 96A of CGST Rules, 2017.

TCS where multiple ECO operators are involved

Circular 194 of 2023

Situation 1: Supplier side E-Commerce Operator (ECO) himself is not the supplier in the said supply –

A. the compliances under section 52 of CGST Act, including collection of TCS, is to be done by the supplier-side ECO who finally releases the payment to the supplier for a particular supply made by the said supplier through him.

B. Buyer-side ECO collects payment from the buyer

C. Buyer-side ECO deducts its fees/commissions and remits the balance to Seller-side ECO.

D. The Seller-side ECO will release the payment to the supplier after –

a. deduction of his fees/commissions

b. Collection of TCS,

E. The Seller-side ECO will pay the TCS to the Government in accordance with section 52 of CGST Act and also make other compliances under section 52 of CGST Act.

Situation 1: Supplier side E-Commerce Operator (ECO) himself is the supplier in the said supply -

A. the compliances under section 52 of CGST Act, including collection of TCS, is to be done by the buyer-side ECO who finally releases the payment to the supplier (here supplier side ECO) for a particular supply made by the said supplier through him.

B. Buyer-side ECO collects payment from the buyer

C. The Buyer-side ECO will release the payment to the supplier (supplier side ECO also) after –

a. deduction of his fees/commissions

b. Collection of TCS,

D. The Buyer-side ECO will pay the TCS to the Government in accordance with section 52 of CGST Act and also make other compliances under section 52 of CGST Act.

TCS where multiple ECO operators are involved

Recommendations of 50th GST Council Meeting –

Circular to be issued to provide clarification regarding TCS liability under Sec 52 of the CGST Act, 2017 in cases where **multiple E-commerce Operators (ECOs)** are involved in a single transaction of supply of goods or services or both.

E-Invoicing to Govt. departments

Cir 198 of 2023

Government Departments or establishments/ Government agencies/ local authorities/ PSUs, which are required to deduct tax at source as per provisions of section 51 of the CGST/SGST Act, are liable for compulsory registration in accordance with section 24(vi) of the CGST Act.

Therefore, Government Departments or establishments/ Government agencies/ local authorities/ PSUs, registered solely for the purpose of deduction of tax at source as per provisions of section 51 of the CGST Act, are to be treated as registered persons under the GST law as per provisions of clause (94) of section 2 of CGST Act.

Accordingly, the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, is required to issue e-invoices for the supplies made to such Government Departments or establishments/Government agencies/ local authorities/ PSUs, etc under rule 48(4) of CGST Rules.

E-Invoicing to Govt. Departments

Recommendations of 50th GST Council Meeting –

Clarifying that the registered person, whose turnover exceeds the prescribed threshold for generation of e-invoicing, are required to issue e-invoices under rule 48(4) of CGST Rules. for the supplies made to Government Departments or establishments / Government agencies / local authorities / PSUs, etc., registered solely for the purpose of TDS,

Impact of Recommendations of 50th GST Council Meeting –

Industry to now take the GST-TIN of Departments or establishments / Government agencies / local authorities / PSUs, etc., registered solely for the purpose of TDS.

Group Companies holding & Corp. Guarantees

Circular 196 of 2023

Whether the activity of holding shares by a holding company of the subsidiary company will be treated as a supply of service or not?

A. The activity of holding of shares of subsidiary company by the holding company per se cannot be treated as a supply of services by a holding company to the said subsidiary company and cannot be taxed under GST.

B. Securities are considered neither goods nor services in terms of definition of goods under clause (52) of section 2 of CGST Act and the definition of services under clause (102) of the said section. Further, securities include 'shares' as per definition of securities under clause (h) of section 2 of Securities Contracts (Regulation) Act, 1956.

C. The securities held by the holding company in the subsidiary company are neither goods nor services.

D. Purchase or sale of shares or securities, in itself is neither a supply of goods nor a supply of services.

E. For a transaction/activity to be treated as supply of services, there must be a supply as defined under section 7 of CGST Act.

F. It cannot be said that a service is being provided by the holding company to the subsidiary company, solely on the basis that there is a SAC entry '997171' in the scheme of classification of services mentioning; "the services provided by holding companies, i.e. holding securities of (or other equity interests in) companies and enterprises for the purpose of owning a controlling interest.", unless there is a supply of services by the holding company to the subsidiary company in accordance with section 7 of CGST Act.

Group Companies holding & Corp. Guarantees

Recommendations of 50th GST Council Meeting –

Clarifying that mere holding of securities of a subsidiary company by a holding company cannot be treated as a supply of services and therefore, cannot be taxed under GST.

Impact of Recommendations of 50th GST Council Meeting –

Welcome clarification for baseless dispute as sale/purchase of securities was already outside GST. However, clarification on "Corporate Guarantees" is needed further

Amnesty Schemes – Notifications 18 to 26 of 2023 - CGST

Amnesty Schemes

Recommendations of 50th GST Council Meeting –

Council recommended to extend the amnesty schemes notified vide notifications dated 31.03.2023 regarding nonfilers of FORM GSTR-4, FORM GSTR-9 & FORM GSTR-10 returns, revocation of cancellation of registration and deemed withdrawal of assessment orders issued under Section 62 of CGST Act, 2017, till 31.08.2023.

Impact of Recommendations of 50th GST Council Meeting –

Taxpayers may take the advantage if not taken already

BRIEF ABOUT THE AUTHOR:

Vivek Jalan is a Chartered Accountant & a qualified L. LM & LL.B. He is the Founder & Partner of Tax Connect Advisory Services LLP. He is the Chairman of The Indirect Tax Core Group of The Confederation of Indian Industries – Economic Affairs and Taxation Committee (ER). He is the Chairman of The Fiscal Affairs and Taxation Committee of The Bengal Chamber of Commerce and Industry. He is the Member of The Managing Committee of The Bengal Chamber of Commerce and Industry.

He is a regular Columnist and guest expert in Economic Times, Business Standard, Times of India, Dalal Street Journal, Money Control, Live mint, CNBC, Hindustan Times, Zee Business, Financial Express, other dailies and business magazines like Business Today, etc. He is also a guest expert on Taxation matters in All India Radio and other media platforms. He is the Editor of Weekly Bulletin TAX CONNECT, a publication on Direct and Indirect Taxes which reaches more than 70000 professionals.

He is also a visiting faculty in The Confederation of Indian Industries (CII), The Institute of Chartered Accountants of India, Institute of Cost Accountants of India, Indian Institute of Foreign Trade, The Bengal Chamber of Commerce and Industry, The Indian Chamber of Commerce, The Merchant Chamber of Commerce and other Business Forums. He has also delivered Lectures at various Government Taxation Forums including the CGST & SGST Departments across the country.

He has worked as a Finance Manager in ITC Ltd. and Chief Compliance Officer with IntraSoft Technologies Ltd. He has more than 18 years of experience in the field of Information Technology, Finance, Taxation and Logistics. He was also an All-India Rank holder in CA Final Examination conducted by the Institute of Chartered Accountants of India.

His Books include the following –

- COMMENTARY ON UNION BUDGET 2023 – February 2023
- HOW TO HANDLE GST LITIGATION– September 2022
- HANDBOOK ON GST– June 2022
- GST PLEADING & PRACTISE – August 2021 – **India's Bestseller**
- UNION BUDGET 2021 – February 2021
- SECTIONWISE COMPENDIUM ON GST – October 2020
- INTEGRATED APPROACH TO E-INVOICING E-WAYBILL & RETURN FILING – October 2020
- COMMENTARY ON UNION BUDGET 2020– Feb 2020
- COMMENTARY ON UNION BUDGET 2019 – July 2019
- WITHDRAWAL OF LEGAL TENDER 2016
- COMMENTARY ON UNION BUDGET 2017
- SECTION-WISE COMPENDIUM ON GST – Oct 2020
- INTEGRATED APPROACH TO GST E-INVOICE, E-WAYBILL & RETURN E-FILING – Oct 2020
- **SECTION-WISE COMMENTARY ON GST – SEPTEMBER 2018**
- HOW TO HANDLE GST-TDS, GST-TCS, GST AUDIT & GST ANNUAL RETURN – NOVEMBER 2018
- A COMPENDIUM ON GST W.E.F. 1ST JULY 2017
- GST MODEL LAW (NOVEMBER 2016) & BUSINESS PROCESSES – A TECHNICAL COMMENTARY
- GST MODEL LAW (JUNE 2016) & BUSINESS PROCESSES – A TECHNICAL COMMENTARY
- "SERVICE TAX AND VAT IN WORKS CONTRACT: A COMPREHENSIVE TECHNICAL GUIDE".

He is a regular speaker at various professional forums on the various key areas in Finance and has delivered more than 300 lectures on various topics under Information Technology, Finance, GST, Customs, Foreign Trade Policy of India, Income Tax, etc.