India Tax Konnect

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Direct Tax

a. Decisions – International Tax

IT support services do not satisfy make available conditions and are not taxable as fees for included services – Chennai Tribunal[1]

The taxpayer, a resident of the USA, provides information technology (IT) support services to its group companies including an Indian company.

The services included centralised project management and ensuring consistency in IT set-up, well-defined processes facilitating effective management of IT resources, enhanced web-based services to facilitate efficient operations, etc.

The issue arose whether the consideration for such services qualifies as fees for included services (FIS) under the India-USA tax treaty which contains 'make available' test.

Revenue's contentions

The taxpayer made available technical knowledge, skills, etc. to the Indian company.

The taxpayer provided highly complicated services, and the system and services were codified and adopted as per the business needs of the Indian company.

Services were not only support services but included business applications, data management, and end-user computing services.

Taxpayer's contentions

Services were merely in the nature of business support services and did not make available technical knowledge, experience, etc. to the Indian company and were not taxable as FIS.

Services were only for internal business purposes and to support the conduct of the business.

Merely providing highly complicated services does not mean that the services were in the nature of FIS.

Decision

The Chennai bench of the Tribunal held that the support services were not taxable as FIS based on the following:

- The use of a product which embodies technology does not mean that technology is made available to the recipient.
- To satisfy the make available conditions, the technical knowledge, skill, etc., must remain with the person receiving the services even after the particular contract comes to an end. In the instant case, there was no such clause in the service agreement.
- The taxpayer merely centralised the IT related services to achieve a standardised IT environment and standard applications, data management, etc.
- Such standard services do not make available any technical knowledge, experience, skills, etc., to the recipient.

[1] *Visteon Corporation* v. *DCIT* (ITA No. 259 to 262/CHNY/2023) (Chen) – Source: Taxsutra

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- The Indian company cannot at any time independently manage the IT environment and requires continuous support of the taxpayer for the said services.

Additional foreign tax credit is available through a modified return filed after signing of advance pricing agreement - Delhi Tribunal[2]

The taxpayer, an Indian company, provided services to its overseas group entities.

The overseas entities deducted tax as per the tax laws in their countries while making payments to the taxpayer.

The taxpayer claimed the foreign tax credit (FTC) of INR 14 lakh in its return of income filed in India. Subsequently, the taxpayer filed a revised return of income and claimed the FTC of INR 8.25 crores. During the assessment proceedings, the taxpayer revised the FTC claim (INR 8.98 crores) based on additional certificates.

The tax officer allowed the FTC claim of INR 8.25 crores and also made some transfer pricing adjustments. The taxpayer filed an appeal before the CIT(A).

During the pendency of the appeal before the CIT(A)[3], the taxpayer entered into an advance pricing agreement (APA) and filed the modified return under section 92CD(1) claiming additional FTC which enhanced the total FTC claim to INR 14 crore.

[2] *Ericsson India Global Services Pvt. Ltd.* v. *Addl. CIT* (ITA No. 2367/Del/2019) (Del) – Source: Taxsutra
[3] Commissioner of Income-tax (Appeal)

The CIT(A) held that the nature of the modified return is different from the revised return[4]. Thus, the CIT(A) allowed the FTC claimed in the revised return but rejected the claim filed in the modified return.

The taxpayer argued that the tax officer, for other years, considered the revised FTC claim as per the modified return filed after the signing of APA. The taxpayer relied on the decision of the Pune Tribunal in the case of *Dar Al Handasah Consultants (Shair & Partners) India Private Limited*[5].

The Revenue argued that the claim of the FTC in any way other than the through the revised return cannot be accepted and as the due date for filing of the revised return is already expired, the taxpayer cannot be given the credit for the additional FTC claimed in the modified return.

The Delhi bench of the Tribunal held that the taxpayer was eligible to claim additional FTC claimed through the modified return based on the following:

- If the taxpayer is otherwise eligible for FTC and claimed the same in the modified return, there is no embargo on granting such a claim under the Act.
- If a tax credit is due, the Revenue cannot deny the benefit owing to the procedural errors.
- Substantial justice takes precedence over procedural errors which lead to injustice or violation of the benefit or vitiates the eligible legal gains.

[4] Section 139(5) of the Act
[5] *Dar Al Handasah Consultants (Shair & Partners) India Private Limited* v. *DCIT* [2019] 112 taxmann.com 82 (Pune)

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Benefit of India-Mauritius treaty granted basis the residency certificate in the absence of valid evidence to prove the Mauritian entity as a conduit – Delhi Tribunal[6]

The taxpayer, a resident of Mauritius, sold shares of an Indian company. The taxpayer had acquired these shares before 1 April 2017.

The taxpayer held a valid tax residency certificate (TRC) issued by the Mauritian authorities.

The taxpayer claimed that the capital gains arising on the sale of shares were not taxable in India under the India-Mauritius tax treaty[7].

Revenue's contentions

The Revenue denied the treaty benefit to the taxpayer. The taxpayer could not justify its commercial rationale of establishment in Mauritius except for exploiting the treaty benefits.

The taxpayer failed to establish that its control and management was in Mauritius.

The sale proceeds were remitted to the shareholders in the form of repayment of capital contributions or dividend payouts and the taxpayer was left with the miniscule funds only.

The taxpayer arranged its affairs in such a way that it did not pay any taxes in Mauritius or any other country and indulged in treaty shopping and tax avoidance practices.

[6] *Tiger Global Eight Holdings.* v. *DCIT* (ITA No. 2345/Del/2023) (Del) - Source: Taxsutra
[7] Article 13(4) of the treaty

Taxpayer's contentions

Circular no. 789[8] provided that a TRC should be treated as conclusive evidence of the residential status and the beneficial ownership. The circular was upheld by the Supreme Court in the case of *Azadi Bachao Andolan*[9].

The Finance Bill, 2013 proposed an amendment that the TRC by itself shall not be sufficient for claiming treaty benefit. However, the same was never implemented.

The Finance Ministry[10] clarified that the TRC will be accepted as sufficient evidence to avail the treaty benefit and the Revenue will not go beyond the TRC.

The taxpayer was managed and controlled by its directors in Mauritius, and they were responsible for the actions and investment/divestment activities of the taxpayer.

Decision

The Delhi bench of the Tribunal held that the taxpayer was eligible to claim the treaty benefit, and the gains were not taxable in India based on the following:

- TRC is statutory evidence of the residential status. If it is not to be considered as conclusive evidence, the onus shifts on the Revenue to establish that the entity is a conduit.
- However, merely holding the TRC does not grant an absolute immunity to the taxpayer and it needs to be examined whether the Revenue has rebutted the statutory evidence of TRC.

[8] Dated 13 April 2000
[9] *UOI* v. *Azadi Bachao Andolan* [2003] 263 ITR 706 (SC)
[10] Vide press release dated 1 March 2013

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- The taxpayer made substantial investments from the year of incorporation itself across various countries. Further, it had an office space in Mauritius and accounting records were maintained there.
- The taxpayer has been preparing financial statements and filing the same on an annual basis with Mauritius. The taxpayer had also paid taxes in Mauritius.
- The taxpayer was managed and controlled by well qualified directors in Mauritius. The directors took key decisions with respect to investment and divestment including the sale of shares of an Indian company. All board meetings were physically chaired in Mauritius with majority of board of directors being the resident of Mauritius.
- The fact that the taxpayer has no funds of its own was due to the nature of its operation as an investment platform and any gains made out of disinvestment has to be transferred to those who initially invested the funds.
- The Revenue failed to rebut the statutory evidence of the TRC with cogent evidence, and merely based on suspicion and inferences, the taxpayer was held to be engaged in treaty shopping.
- The fact that a minuscule percentage of the funds of the taxpayer was invested in India, as compared to the investments in other countries, rebuts all the inferences drawn by the Revenue questioning the substance over form.

Reimbursement for IT services is not taxable as fees for included services – Delhi Tribunal[11]

The taxpayer, a resident of the USA, provides IT application services, IT infrastructure and security to its associated enterprises (AEs) globally including an Indian company.

The Indian company made payment of the cost allocated to it by the taxpayer for the provision of IT services.

Issue arose whether such payment qualifies as FIS under the India-USA tax treaty.

Revenue's arguments

The services were taxable as FIS as the taxpayer made available technical knowledge, skills, etc. to the Indian company.

The taxpayer provided training to the employees of the Indian company.

The services also include technical guidance and support including advice for the maintenance of IT infrastructure, security and applications.

Taxpayer's arguments

The payment from the Indian company was mere a reimbursement of the cost without any mark-up. In the absence of any element of profit, the reimbursement did not give rise to any income on which tax can be charged.

The services were merely support services and did not make available technical knowledge, skill, know-how, etc., to the Indian company. The taxpayer has provided the services on a recurring basis for the past several years.

[11] *Invesco Holding Company (US) Inc.* v. *ACIT* (ITA No. 784 and 785/Del/2023) (Del) – Source: Taxsutra

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Decision

The Delhi bench of the Tribunal held that the IT services were not taxable as FIS based on the following:

- The fact that the provision of the service may require technical input by the person providing the service does not mean that technical knowledge, skills, etc., are made available.
- The services provided by the taxpayer were routine and recurring in nature which the taxpayer has been providing from the past several years. In case the technical knowledge was made available to the Indian company, the Indian company would not have required such services year after year.
- The Indian company was not enabled to provide the same services without recourse to the taxpayer.
- The provision of training did not educate a person with respect to the functionality and attributes of the product or the service and could not be classified as a technical service[12]. IT administration services including training provided by the taxpayer were for general application tools and no technology was made available.
- The Revenue had not made any enquiry on his own to support that the training made available the technology to the Indian company.
- The AO had not made any enquiry to rebut the claim of the taxpayer that the cost incurred by the taxpayer for providing IT support services was allocated without any element of profit.
- The reimbursement made by the taxpayer was on cost-to-cost basis.

[12] *SFDC Ireland Limited* v. *CIT* [2024] 465 ITR 471 (Del)

b. Decisions – Domestic Tax

Discount under Employee Stock Option Plan is allowed as a business expenditure – Ahmedabad Tribunal[13]

Under the Employee Stock Option Plan (ESOP), the employer company issues its shares to its employees at a future date, at a price usually lower than the current market price i.e., at a discount.

In this case, the taxpayer, an Indian company, claimed business expenditure[14] on account of the ESOP discount being the difference between the market price of shares as on the date of exercise of the ESOP option and the exercise price (discounted price which was market price on the grant date). The taxpayer relied on the decision of the Special bench of the Bangalore Tribunal in the case of *Biocon Ltd.*[15]

The Revenue disallowed the claim of ESOP discount as a business expenditure.

Revenue's contentions

The issue of shares was not crystallised till the date on which the employees exercised the option and thus expenditure debited during the vesting period was contingent in nature.

[13] *Axis Bank Ltd* v. *ACIT* (ITA No. 142 and 143/Ahd/2023) (Del) – Source: Taxsutra
[14] Section 37(1) of the Act
[15] *Biocon Ltd.* v. *DCIT* [2014] 144 ITD 21 (Bang) (SB) as upheld by the Karnataka High Court - *CIT* v. *Biocon Ltd* [2021] 340 ITR 151 (Kar)

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The discount was notional in nature since the taxpayer had neither laid out or expended any amount while choosing to receive a lesser share price.

The discount even if it is treated as expenditure was a capital expenditure as it was in nature of securities premium. As the receipt of securities premium is not chargeable to tax being a capital receipt, any short collection of securities premium should also be considered as capital outlay and cannot be allowed as an expenditure.

The taxpayer claimed a deduction merely based on the SEBI guidelines, but the deduction was not permissible unless a liability has either been paid or arisen during the year.

The *Biocon* decision was not applicable to the facts of the case. In that case, the discount represented the difference between the market price and the exercise price as on the date of the grant of option. However, in the instant case, the market price as on the date of exercise of the option was taken.

Taxpayer's contentions

The discount was not claimed on a notional basis but on the date of the actual exercise of the option by the employees.

The benefit granted to employees under the ESOP was treated as perquisites in the hands of employees and the taxpayer deducted taxes at source at the time of disbursing such ESOP benefit to its employees.

Decision

The Ahmedabad bench of the Tribunal held that the ESOP discount is allowed as business expenditure based on the following:

- The discount on the issue of ESOP is not a contingent liability but an ascertained liability.[16]
- The expenditure was claimed at the time of the actual exercise of option by employees.
- Such discount is a business expenditure as primary object of ESOP was not to waste capital but to earn profits by securing consistent services of employees. The same could not be construed as the short receipt of capital.
- The ESOP discount was reflected as perquisites in the hands of its employees and tax at source was deducted by the taxpayer.

[16] *Biocon Ltd.* v. *DCIT* [2014] 144 ITD 21 (Bang) (SB), *CIT* v *Biocon Ltd* [2021] 340 ITR 151 (Kar)

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Foreign Exchange Management Act

NDI rules simplified following the announcement in Union budget

In line with announcement in the Union Budget 2024-25, the Ministry of Finance liberalized the Foreign Exchange Management (Non debt Instruments) Rules 2019, vide notification dated 16 August 2024[17]. Key aspect of said notified Rules are as under -

- Cross-border share swaps are now permitted between Residents and Non-Residents by enabling issue or transfer of an Indian Company's equity instruments in exchange for foreign company's equity capital as defined in and subject to compliance with Overseas Investment Rules
- The downstream investments made by Overseas Citizen of India (OCI) or OCI owned and controlled entities (as stipulated) on a non-repatriation basis would not be counted for calculation of indirect foreign investment, thereby aligning their investments with those made by Non-Resident Indians (NRIs)/ NRIs owned and controlled entities (as stipulated).
- The meaning of the term 'control' in the Rules has been substituted vide a new definition. For an Indian Company, control is now defined to have the meaning assigned to it under the Companies Act, 2013. For a Limited Liability Partnership, control to mean the right to appoint majority of the designated partners who (with specific exclusion to others) have control over the policies of the LLP.
- The definition of 'startup company' for Private Limited Company under the Companies Act 2013 linked to those identified as 'startup' under the updated Government of India's notification G.S.R. 127 (E) dated February 19, 2019, issued by the Department for Promotion of Industry and Internal Trade (as amended from time to time).
- The aggregate foreign portfolio investment cap which would now not require government approval or compliance with sectoral conditions would be the sectoral or statutory cap with the continuing condition that it does not result in transfer of ownership or control of the resident Indian company from resident Indian citizens to person resident outside India.
- Entry Route for Foreign Direct Investment in White Label ATM Operations enacted with sectoral cap up to 100 percent under automatic route subject to minimum net-worth and other conditions

RBI updated master direction on overseas investment.

On 24 July 2024[18] the RBI has updated the Master Direction - Overseas Investment to reflect the changes of previously notified RBI circular issued vide A.P.(DIR Series) Circular No. 9 dated 7 June 2024

[17] The Gazette of India, Ministry of Finance (Department of Economic Affairs) S.O. 3492(E) dated 16 August 2024

[18] FED Master Direction No. 15/2024-25 dated 24 July 2024

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Foreign Exchange Management Act

RBI modified investment in government securities by non-residents.

RBI amended Fully Accessible Route(FAR) for investment by non-residents vide RBI circular dated 29 July 2024[19].

- Non-resident can now invest in government securities excluding new issuance of 14 years and 30 years tenor under Fully Accessible Route(FAR). Existing stock of these securities will remain available for non-resident. Future investments by FPI's in these securities shall be subject to conditions and limits as per relevant circulars.

RBI updated Master Direction on Foreign Investment in India

On 8 August 2024, the RBI has updated the Master Direction[20] on Foreign Investment in India to reflect the changes of previously notified A.P.(DIR Series) Circular No.7 dated 21 May 2024 and Foreign Exchange Management (Non-debt Instruments)(Second Amendment) Rules, 2024 dated 14 March 2024.

[19] Circular FRMD.FMID. No. 03/14.01.006/2024-25 dated 29 July 2024
[20] FED Master Direction No.11/2017-18

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Instructions

CBIC issues guidelines for second special All-India Drive against fake registrations[21]

Basis the success of the first special All-India Drive conducted last year for verification and detection of suspicious/fake registrations; Central & State tax authorities will now conduct a second drive. The gist of the instructions issued in this respect are as follows:

- The period of special drive would be from 16 August 2024 to 15 October 2024.
- GSTN, along with DGARM[22] will identify suspicious/high-risk GSTINs and share the list with State and Central tax authorities. These authorities may, at their option, supplement this list.
- The following actions may be taken by the field formations:
  - Cancellation/suspension of GST registration if, on verification, taxpayer found non-existent/fictitious;
  - Blocking of ITC in electronic credit ledger under rule 86A of the CGST Rules;
  - Identification, basis verification of GSTR-1, of recipients to whom ITC is passed on by such non-existent taxpayer. If the recipient belongs to the same tax jurisdiction, demand and recovery proceedings are to be initiated against the recipient. If not, then details of the recipient GSTIN along with relevant documents/evidence are to be sent to the concerned tax authority for further action;
  - Identification of masterminds/beneficiaries behind such fake GSTIN for further action and for recovery of Government dues and/ or provisional attachment of property/ bank accounts, etc.

The authorities may even select sample registrations for verification and the taxpayers may therefore ensure that relevant registration documents and other records are readily available for scrutiny in case such a verification is called for.

CBIC directs for applying Para 2(g) of Instruction No. 01/2024-GST in audit matters[23]

CBIC issued detailed instructions[24] providing guidelines for CGST field formations during investigation and inquiry. Para 2(g) of such instruction provided where the taxpayer(s) is/are following, or have followed, a prevalent trade practice based on a particular interpretation of that issue in the sector/industry, it is desirable that the Zonal (Pr.) Chief Commissioner makes a self-contained reference to the relevant policy wing of the Board i.e., the GST Policy or TRU before concluding the investigation or inquiry.

The CBIC, now, has directed that the above instruction be followed even in audit matters including ongoing audit proceedings as well. This is a trade facilitation measure to ensure uniformity and to avoid unnecessary litigation. It may be pertinent to note that section 11A has now been proposed to be incorporated into the CGST act from the date to be notified. This instruction is also in line with the said amendment where the Government can, where it feels appropriate, grant relief through the new Section 11A for some of these issues involving prevalent trade practices.

[21] Instruction No. 02/2024-GST dated 12 August 2024
[22] Directorate General of Analytics and Risk Management, Central Board of Indirect Tax

[23] Instruction No. 03/2024-GST dated 14 August 2024
[24] Instruction No. 01/2024-GST dated 30 March 2024

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Supreme Court Decision

Adjusting refund against notice issued after the due date of sanctioning refund is not permissible[25]

The Dealer filed an application for a refund of excess tax credit for two tax periods ending on 31 March 2017 and on 29 March 2019. Since the VAT Officer did not grant the refund, the dealer submitted a letter on 9 November 2022 requesting sanction of refund. The VAT Officer passed an order on 18 November 2022 sanctioning a refund but adjusting the refund against notices that were issued in March 2020 or later. (i.e. after the second refund claim was filed in March 2019).

Aggrieved by the adjustment order, the Dealer filed a writ petition before the Delhi HC on the ground that a refund needs to be issued within two months in terms of Section 38(3) of the Delhi VAT (DVAT) Act. And therefore, cannot be adjusted against demands issued post this 2-month statutory limit (i.e., beyond May 2019). The Delhi HC quashed the adjustment order and directed to pay the refund to the applicant along with interest till the date of realization. Aggrieved by the decision of the Delhi HC, the Department filed an appeal before the SC.

The Department contended the following:

- As per Section 38(3) of the DVAT Act, the assessee can claim the refund of unutilized ITC or carry it forward to the next tax period.
- The timelines specified for the sanction of refund in this section are only to ensure that interest is paid if the refund is delayed beyond the statutorily prescribed period.
- The refund can be adjusted as long as outstanding dues exist at the time when the refund is processed, even if it is beyond the stipulated timeline.

The Supreme Court dismissed the appeal of the Department and affirmed the decision of the Delhi High Court. It held that the language of section 38(3) of the DVAT Act is mandatory, and the Department must adhere to the timeline stipulated therein for the timely processing of refunds. By the time, the refund should have been processed in terms of the provisions of the Act (i.e., by May 2017 and May 2019), the dues under the default notices had not crystallized (as the first notice was issued in March 2020) and the Dealer was not liable to pay the dues when the refund was statutorily required to be processed.

The Supreme Court further held that the department's contention that the timelines specified in section 38(3) are only to ensure that interest is paid if the refund is delayed beyond the statutorily prescribed period would defeat the purpose of the provision. Such an interpretation would effectively enable the Department to retain refundable amounts for long durations for the purpose of adjusting them on a future date.

[25] *Commissioner of Trade and Taxes* v. *FEMC Pratibha Joint Venture,* [(2024-VIL-15-SC)]

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High Court Decision

Filing a writ before the High Court on selected issues from an order[26]

Petitioner received SCN for six defects, out of which, defect no. 3 related to non-reversal of ITC by the petitioner on credit notes issued by the supplier. The petitioner submitted a reply to the SCN pursuant to which the order was issued. In respect of defect no. 3, the order mentioned that the discount is related to good performance by the petitioner by way of increase in supplier's turnover, which resulted in an increase in goodwill and share price. Thus, the petitioner has provided a service to the supplier which was liable to GST.

Aggrieved by such order, the petitioner filed:

- a writ before the HC in respect of defect no. 3 on the ground that the order was issued without the authority of law, against principles of natural justice and beyond the scope of SCN;
- an appeal before the appellate authority for the remaining five defects.

The contention of the petitioner in respect of defect no. 3 was that the credit notes do not satisfy the conditions of clause (a) or (b) of Section 15(3). Thus, the supplier issued commercial credit notes. Accordingly, the petitioner is not required to reverse the ITC. The impugned order holding that the discount offered by the supplier is for a service provided by the petitioner is erroneous and thus calls for interference by the HC.

The Department contended that the practice of approaching the writ court for a few issues in the order and approaching the appellate authority for the other issues should not be encouraged. The petitioner should, thus, be relegated to the statutory remedy.

The Madras HC held that the petitioner has established that the conditions of Section 15(3) are not met, thus, the supplier was liable to pay tax on the full value of the supply. It observed that the department's conclusion that the discount is for the provision of service by the petitioner is erroneous and contrary to the fundamentals of GST and thus warrants interference by the HC. It also observed that though the existence of an alternative remedy is a material consideration, it is not a bar to the exercise of jurisdiction. Accordingly, the Madras HC set aside and remanded back the impugned order insofar as defect no. 3 was concerned.

Tribunal Decision

Mere production of a CA Certificate is insufficient to prove unjust enrichment[27]

The Department contested the Commissioner (Appeals)'s decision to refund the excess Customs Duty to the assessee instead of crediting it to the Consumer Welfare Fund. The assessee had requested for re-classification of their goods and claimed a refund of excess duty paid by them. The assessee produced a CA Certificate in support of their claim against unjust enrichment. However, the amount of duty was not shown as receivable in the books of accounts.

[26] *Tvl. Shivam Steels* v. *Assistant Commissioner* (ST)(FAC), [2024-VIL-677-MAD]

[27] *Principal Commissioner of Customs Central Tax* v. *Sachdev Overseas Fitness Pvt. Ltd,* [(2024) 20 Centax 30 (Tri.-Hyd)]

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The Department contended the following:

- Statutory provisions under Section 27 and Section 28C of the Customs Act, 1962, require clear evidence that the incidence of duty has not been passed on, and
- Section 28D provides for a presumption about the incidence of duty having been passed on to the buyer unless the contrary is proved by the assessee.
- In the case of Hindustan Petroleum Corporation Limited (HPCL)[28] it is settled that if the refund amount due was not reflected in the books of account as claims receivable, that would imply that the duty paid was shown as current expenditure and, therefore, formed part of the profit and loss account of the Assessee and therefore, cannot pass the test of unjust enrichment.

The assessee contended the following:

- The refund amount could not be shown as receivable in earlier financial years as reassessment and refund sanction were completed in subsequent years.
- The Department cannot suggest something which is not possible as per the established Code of Accounting based on facts and hence is not sustainable as per the accepted ‘doctrine of impossibility’.
- The HPCL case is distinguishable on the grounds that it pertained to Central Excise and involved different legal issues.

The Hyderabad CESTAT held the following:

- Mere CA's certificate would not suffice to prove that the incidence has not been passed unless other tangible and substantial evidence is also adduced before the authority granting the refund.
- The Assessee was aware that reassessment would lead to a refund and the exact amount of refund which would be admissible to them on merits, and despite that they had not shown this amount as receivable in the books of account.
- In the absence of any verifiable and positive evidence, the Original Authority has rightly granted the refund on merits but ordered for crediting it to the Consumer Welfare Fund.

The Hyderabad CESTAT therefore set aside the order of the Commissioner (Appeals) and restored the order of the Original Authority denying the claim of refund.

[28] *Hindustan Petroleum Corporation Ltd.* v. *Commissioner* [2015 (317) E.L.T. 379 (Tribunal)]

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